

County of Sullivan, NH

Type of meeting: Board of Commissioners Regular Business Meeting Minutes
Date/Time: Monday, Feb 3rd, 2014; 9:00 AM
Place: Newport, NH – County Administration Building, Remington Woodhull County Complex, 14 Main Street, 03773

Attendees: Commissioners Jeffrey Barrette – Chair, Bennie Nelson – Vice Chair, Jessie Levine – County Manager, and Sharon Callum – Minute Taker/Admin. Asst.

Public attendees: Cynthia Sweeney – Delegation Vice Chair, Suzanne Gottling – Delegation EFC Chair, and Gayle Hedrington – WNTK News Talk

9:05 The chair, Jeff Barrette, opened the meeting and led all in the *Pledge of Allegiance*.

Agenda Item No. 1. County Manager's Report, Jessie Levine

County Manager, Jessie Levine, noted she was officially moved back into her home in Springfield NH, Sullivan County. She apologized for missing the last meeting due to illness. The last couple weeks, for her, have been filled up with meetings with department heads, grant program directors – tracking dollars and work efforts, Community Corrections operations, Facilities operations and she recently sat in on the latest union negotiation meeting.

Agenda Item No. 1.a. FY '14 January Financial Report Review
Draft January 2014 financials were distributed [Appendix A.1-22].

Agenda Item No. 1.b. FY '15 Budget Process Update

The latest timeline was distributed [Appendix B]. Levine noted deadlines have been stretched out - Department Heads have until Fri. Feb. 7th to submit budgets; Department Head kick off meeting was this past Thursday – at which they reminded all of the bid process and grant application protocols; the first department meeting will be with the Registrar of Deeds this Wednesday - the rest occurring over the next couple weeks; April 7th is anticipated date to submit budget to the Commission. Barrette added, later deadlines allow them to get a better feel of NH State data. Levine noted the County would be going out to bid for health insurance and, hopefully, will know by early March the bid information.

Agenda Item No. 2. County Commissioners Report

A draft *Land Lease agreement between Sullivan County and State of NH Department of Transportation* was reviewed [Appendix C.1-7]. Levine noted, this 'formalizes' an informal agreement where County allows the State to use property for their buildings in Unity off the 2nd NH Turnpike. She has not received a response from Alan Hanscom, District Engineer, and followed-up this morning, but he's out sick - she expects no real issues and suggested they approve contingent on State acceptance and to authorize her to make any minor changes and sign the agreement.

9:16 Motion: to approve the draft land lease between Sullivan County NH and NH State DOT contingent on State's acceptance and authorize the County Manager

**to make any minor adjustments and sign the lease. Made by: Nelson.
Seconded by: Barrette. Voice vote: All in favor.**

Further discussion commenced on storage of sand-salt at the County complex.

Agenda Item No. 2.b.ii. Acceptance of June 30, 2013 Financial Year End Audit

A draft of the *Sullivan County, New Hampshire Annual Financial Statements for the Year Ended June 30, 2013* [Appendix D.1-35], was distributed. Barrette noted he and Levine met with auditors this past week; a draft of the *Potential Management Letter Comments* was shared [Appendix E. 1-4]. It was noted ratification of the financial audit is required for cost reporting by the Sullivan County Health Care Administrator.

9:27 Motion: to accept the June 30, 2013 Financial Year End Audit. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.

Agenda Item No. 2.b.iii. County NACo's Prescription Drug Discount Card Program Update

An updated worksheet from NACo relating to card usage was distributed and viewed [Appendix E.1-3]. Callum mentioned the program has been mentioned periodically with media and e-mail circulations – with numbers picking up when media circulates the info; and she noted, cards can be picked up at County and town municipal offices, senior centers and at Valley Regional Hospital. She encouraged the Delegates present to contact her for supplies if they have a chance to attend events throughout the County.

Agenda Item No. 3. Public Participation

Ms. Hedrington questioned what the grants, discussed earlier, builds on – how can we provide more preventive measures for opiate usage that she is seeing as a major issue in the area. Barrette noted the grants they receive – through NH State DHHS and federal SAMHSA DFC - are more capacity building. Rep. Sweeney pointed out that the programs run at the Community Corrections Center (CCC) [federal grants through the Second Chance Act] have helped lower recidivism rate from 83 – 40%. Barrette concurred the programs run at the CCC have the greatest affect. Callum noted Levine has reinstated monthly meetings with the grant program directors and others who have programs involved in prevention efforts – UNHCE – and this is one place they discuss the types of gaps or overlaps they see occurring in the community and a good venue to discuss. Levine added that, as a newcomer, she's finding out the County role in this aspect. Hedrington commended the work of Liz Hennig – CURN and Bridgett Hathaway – SAMHSA DFC, but noted she had not heard of too many classes for youths to warn against opiate issue. Sweeney added, those leaving the jail go out into the community bringing what they learned.

Rep. Gottling questioned what the potential legal issues were that were noted in the audit. Barrette indicated he did not recall specifics, but he recalls they seemed relatively inconsequential and had not raised any major concerns with him.

Agenda Item No. 5. Meeting Minutes

Agenda Item No. 5.a. Jan. 21st, 2014 9:00 AM meeting minutes

9:46 Motion: to accept the Jan. 21st meeting minutes as printed. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.

Agenda Item No. 4. Possible Executive Session Per RSA 91-A:3.II.a. – Compensation of Public Employees

9:48 Motion: to go into Executive Session per RSA 91-A:3.II.a. – compensation of public employees - union negotiation discussions. Made by: Nelson. Seconded by: Barrette. A roll call vote was taken and carried with both in favor. Those in Executive Session were Jeff Barrette, Ben Nelson, Marc Hathaway, Jessie Levine and Sharon Callum.

10:30 Motion: to come out of Executive Session. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.

10:30 Carl Weber and Danielle from Primex joined Commissioner Barrette and Nelson and Jessie Levine, while Ms. Callum left the room.

The group discussed goals of Commissioners and County Manager . Primex will compile the data and report back to the Commission and County Manager.

Adjournment was approximately 3:00 PM

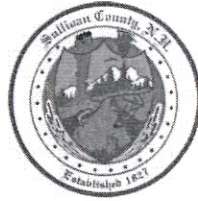
Respectfully submitted,

Bennie Nelson Vice Chair

Ethel Jarvis, Clerk
Board of Commissioners
County of Sullivan, NH

EJ/sjc

Date minutes approved: February 18, 2014



Monday February 3rd, 2014, 9:00 AM
Sullivan County NH, Board of Commissioners

Regular Business Meeting

AGENDA

Location: Newport NH County Complex

County Administration Building - 1st Floor Conference Room -
14 Main Street, Newport, NH, 03773

- | | | |
|-------------------|----|---|
| 9:00 AM – 9:20 AM | 1. | County Manager's Report, <i>Jessie W. Levine</i> <ul style="list-style-type: none">a. FY '14 January Financial Report Reviewb. FY '15 Budget Process Updatec. Any other business |
| 9:20 AM – 9:40 AM | 2. | Commissioners Reports <ul style="list-style-type: none">a. Any Old Businessb. Any New Business<ul style="list-style-type: none">i. NH State DOT Salt Shed Lease Review & Ratificationii. Acceptance of June 30, 2013 Financial Year End Auditiii. County's NACo Prescription Drug Discount Card Program Update |
| 9:40 AM – 9:55 AM | 3. | Public Participation |
| 9:55 AM – 10:10AM | 4. | Possible Executive Session Per RSA 91-A:3.II.a – Compensation of Public Employees |
| 10:10AM – 10:15AM | 5. | Meeting Minutes Review <ul style="list-style-type: none">a. Jan. 20th 9:00 AM Public Meeting Minutes |
| 10:15AM | 6. | Conclude regular meeting and take short break |
| 10:30AM - 2:00 PM | 7. | Facilitate Goal Setting Session:
Commissioners, County Manager and Primex |

The times reflected on this agenda, other than the start time, are estimates. Actual time will depend on level of interest and participation.



Upcoming Events / Meetings

- Feb.3rd Mon.** **County Conservation District Meeting**
Time: 12:00 PM
Place: Unity, NH – 5 Nursing Home Drive, Ahern Building
- Feb.7th Fri.** **NHAC Executive Council Meeting**
Time: 10:00 AM
Place: Concord, NH – Primex Building
- Feb.17th Mon.** **Newport – County-State Complex Closed**
- Feb.18th Tue.** **County Commissioners Regular Business Meeting**
Time: 9:00 AM
Place: Unity, NH – 5 Nursing Home Drive, Frank Smith Living Rm.

Sullivan County

Appendix A.1

A. Monthly Revenue - Detail

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.100.04000	SUBSIDIARY REVENUES	(\$13,885,603.00)	(\$13,885,603.00)	(\$13,885,603.00)	\$0.00	\$0.00	\$0.00	0.00%
10.100.04001	INTEREST INCOME & SAVINGS	(\$12,500.00)	(\$1,437.29)	(\$1,437.29)	(\$11,062.71)	\$0.00	(\$11,062.71)	88.50%
10.100.04015	MISCELLANEOUS INCOME	\$0.00	(\$8,078.79)	(\$8,078.79)	\$8,078.79	\$0.00	\$8,078.79	0.00%
10.100.08055	SALE OF TIMBER	(\$15,000.00)	(\$11,081.17)	(\$11,081.17)	(\$3,918.83)	\$0.00	(\$3,918.83)	26.13%
10.100.08058	LAND RENTAL	(\$1,225.00)	(\$422.94)	(\$422.94)	(\$802.06)	\$0.00	(\$802.06)	65.47%
10.100.09083	BEAGLE CLUB TAX REVENUE	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.00%
10.100.09090	PRIOR YEAR FUND BAL-USED TO RE	(\$1,090,500.00)	\$0.00	\$0.00	(\$1,090,500.00)	\$0.00	(\$1,090,500.00)	100.00%
10.410.09081	EXTRADITION REIMBURSEMENT	(\$8,000.00)	(\$2,577.81)	(\$2,577.81)	(\$5,422.19)	\$0.00	(\$5,422.19)	67.78%
10.411.04019	VICTIM/WITNESS PROGRAM	(\$34,000.00)	(\$31,065.00)	(\$31,065.00)	(\$2,935.00)	\$0.00	(\$2,935.00)	8.63%
10.411.04020	VICTIM/WITNESS EDUCATION GRANT	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.00%
10.440.09012	SHERIFFS WRIT FEES	(\$84,000.00)	(\$35,789.88)	(\$35,789.88)	(\$48,210.12)	\$0.00	(\$48,210.12)	57.39%
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(\$14,000.00)	(\$11,496.19)	(\$11,496.19)	(\$2,503.81)	\$0.00	(\$2,503.81)	17.88%
10.440.09085	SECURED JUVENILE TRANSPORTS	(\$6,000.00)	(\$1,354.32)	(\$1,354.32)	(\$4,645.68)	\$0.00	(\$4,645.68)	77.43%
10.443.09084	BAILIFF REFUND	(\$59,905.00)	(\$26,204.09)	(\$26,204.09)	(\$33,700.91)	\$0.00	(\$33,700.91)	56.26%
10.460.04018	WOODHULL/OPERA HOUSE RENTAL II	(\$210,984.00)	(\$140,656.00)	(\$140,656.00)	(\$70,328.00)	\$0.00	(\$70,328.00)	33.33%
10.475.06100	REIMBURSEMENT FROM UNH	\$0.00	(\$1,132.42)	(\$1,132.42)	\$1,132.42	\$0.00	\$1,132.42	0.00%
10.490.04021	HUMAN SERVICE STATE CREDITS	(\$25,000.00)	(\$26,685.88)	(\$26,685.88)	\$1,685.88	\$0.00	\$1,685.88	-6.74%
10.600.06040	COUNTY JAIL INCOME	(\$32,500.00)	(\$15,853.08)	(\$15,853.08)	(\$16,646.92)	\$0.00	(\$16,646.92)	51.22%
10.600.06041	CONTRACT INMATE HOUSING	(\$40,000.00)	(\$22,540.00)	(\$22,540.00)	(\$17,460.00)	\$0.00	(\$17,460.00)	43.65%
10.600.06044	COUNTY JAIL INCOME-COMMISSION	(\$35,000.00)	(\$15,092.70)	(\$15,092.70)	(\$19,907.30)	\$0.00	(\$19,907.30)	56.88%
10.700.07600	FACILITIES REVENUE	\$0.00	(\$87.21)	(\$87.21)	\$87.21	\$0.00	\$87.21	0.00%
	Fund: GENERAL FUND - 10	(\$15,557,217.00)	(\$14,237,157.77)	(\$14,237,157.77)	(\$1,320,059.23)	\$0.00	(\$1,320,059.23)	8.49%

Sullivan County

H. C.

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

From Date: 7/1/2013

To Date: 1/31/2014

☒ Filter Encumbrance Detail by Date Range

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

22.010.03007	SURCHARGE FEES	\$0.00	(\$7,457.13)	(\$23,168.99)	\$23,168.99	\$0.00	\$23,168.99	0.00%
22.420.02011	REGISTER OF DEEDS: FEES	(\$340,000.00)	(\$176,973.79)	(\$176,973.79)	(\$163,026.21)	\$0.00	(\$163,026.21)	47.95%
	Fund: REGISTER OF DEEDS - 22	(\$340,000.00)	(\$184,430.92)	(\$200,142.78)	(\$139,857.22)	\$0.00	(\$139,857.22)	41.13%

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Sullivan County

A3

A. Monthly Revenue - Detail

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.202.02160	SAMHSA GRANT	\$0.00	\$0.00	(\$146.00)	\$146.00	\$0.00	\$146.00	0.00%
24.345.04300	ENFORCING UNDERAGE DRINKING	(\$10,000.00)	(\$3,878.64)	(\$3,878.64)	(\$6,121.36)	\$0.00	(\$6,121.36)	61.21%
24.527.05200	JAG	(\$12,052.00)	(\$2,626.03)	(\$2,626.03)	(\$9,425.97)	\$0.00	(\$9,425.97)	78.21%
24.606.06039	GED TRAILS PROGRAM \$3,500	(\$3,500.00)	\$0.00	\$0.00	(\$3,500.00)	\$0.00	(\$3,500.00)	100.00%
24.645.06500	OUTSIDE DETAIL	(\$95,455.00)	(\$48,678.40)	(\$48,678.40)	(\$46,776.60)	\$0.00	(\$46,776.60)	49.00%
24.646.06500	HIGHWAY SAFETY	(\$6,505.00)	(\$6,327.56)	(\$6,327.56)	(\$177.44)	\$0.00	(\$177.44)	2.73%
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(\$30,000.00)	(\$22,715.24)	(\$22,715.24)	(\$7,284.76)	\$0.00	(\$7,284.76)	24.28%
24.953.05900	REGIONAL NETWORK/CURN	(\$62,266.67)	(\$34,014.84)	(\$34,014.84)	(\$28,251.83)	\$0.00	(\$28,251.83)	45.37%
24.953.05901	REGIONAL NETWORK/CURN INDIRECT	(\$3,113.33)	(\$1,700.83)	(\$1,700.83)	(\$1,412.50)	\$0.00	(\$1,412.50)	45.37%
24.955.05774	PHNC - INDIRECT	(\$1,230.00)	(\$716.88)	(\$716.88)	(\$513.12)	\$0.00	(\$513.12)	41.72%
24.955.05775	PHNC -	(\$74,770.00)	(\$34,584.39)	(\$34,584.39)	(\$40,185.61)	\$0.00	(\$40,185.61)	53.75%
24.964.07000	SAMHSA DFC	(\$125,000.00)	(\$96,450.87)	(\$96,450.87)	(\$28,549.13)	\$0.00	(\$28,549.13)	22.84%
24.982.05766	RPHNS IMMUNIZATION REVENUE \$8,	(\$8,920.00)	(\$3,896.61)	(\$3,896.61)	(\$5,023.39)	\$0.00	(\$5,023.39)	56.32%
24.982.05767	RPHNS INDIRECT REVENUE \$875.00	(\$705.00)	(\$304.28)	(\$304.28)	(\$400.72)	\$0.00	(\$400.72)	56.84%
	Fund: GRANTS - 24	(\$433,517.00)	(\$255,894.57)	(\$256,040.57)	(\$177,476.43)	\$0.00	(\$177,476.43)	40.94%

Sullivan County

H.4

A. Monthly Revenue - Detail

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.097.05021	INCOME STATE WELFARE	(\$5,900,605.00)	(\$3,126,741.22)	(\$3,126,741.22)	(\$2,773,863.78)	\$0.00	(\$2,773,863.78)	47.01%
40.097.05022	INCOME FROM PRIVATE	(\$1,741,050.00)	(\$700,401.18)	(\$700,401.18)	(\$1,040,648.82)	\$0.00	(\$1,040,648.82)	59.77%
40.097.05023	PRIVATE INSURANCE REVENUE	(\$35,000.00)	(\$44,725.25)	(\$44,725.25)	\$9,725.25	\$0.00	\$9,725.25	-27.79%
40.097.05024	CAFETERIA INCOME	(\$17,500.00)	(\$15,326.93)	(\$15,326.93)	(\$2,173.07)	\$0.00	(\$2,173.07)	12.42%
40.097.05026	MISCELLANEOUS INCOME	(\$20,000.00)	(\$10,736.34)	(\$10,736.34)	(\$9,263.66)	\$0.00	(\$9,263.66)	46.32%
40.097.05031	RESPIRE CARE: PRIVATE	\$0.00	\$65.00	\$65.00	(\$65.00)	\$0.00	(\$65.00)	0.00%
40.097.05034	MEALS REIMBURSEMENT	(\$340,051.00)	(\$198,363.13)	(\$198,363.13)	(\$141,687.87)	\$0.00	(\$141,687.87)	41.67%
40.097.05037	RESPIRE CARE: HCBC	(\$5,000.00)	(\$2,244.48)	(\$2,244.48)	(\$2,755.52)	\$0.00	(\$2,755.52)	55.11%
40.097.05038	PROPORTIONMENT SHARE FUND	(\$1,762,875.00)	\$0.00	\$0.00	(\$1,762,875.00)	\$0.00	(\$1,762,875.00)	100.00%
40.097.05039	MEDICAID ASSESSMENT	(\$1,296,480.00)	(\$1,042,531.09)	(\$1,042,531.09)	(\$253,948.91)	\$0.00	(\$253,948.91)	19.59%
40.097.05040	MEDICARE PART B PT REVENUE	(\$413,952.00)	(\$214,819.39)	(\$214,819.39)	(\$199,132.61)	\$0.00	(\$199,132.61)	48.11%
40.097.05050	MEDICARE PART A: ROOM RATE RE	(\$1,560,375.00)	(\$469,808.45)	(\$469,808.45)	(\$1,090,566.55)	\$0.00	(\$1,090,566.55)	69.89%
40.097.05060	RESIDENT STORE FUND 40 REV	(\$6,500.00)	(\$1,277.47)	(\$1,277.47)	(\$5,222.53)	\$0.00	(\$5,222.53)	80.35%
40.097.06060	CONTRA REVENUE: SCHC	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	100.00%
	Fund: HEALTH CARE - 40	(\$12,899,388.00)	(\$5,826,909.93)	(\$5,826,909.93)	(\$7,072,478.07)	\$0.00	(\$7,072,478.07)	54.83%

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A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance

From Date: 7/1/2013

To Date: 1/31/2014

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
41.097.05064	NH BOOK FUND - REVENUE	\$0.00	(\$8.61)	(\$8.61)	\$8.61	\$0.00	\$8.61	0.00%
41.097.05067	NH ALIX UNGREN FUND - REVENUE	\$0.00	(\$25.40)	(\$25.40)	\$25.40	\$0.00	\$25.40	0.00%
41.097.05068	NH ELSIE HARDISON FUND - REVEN	\$0.00	(\$16.89)	(\$16.89)	\$16.89	\$0.00	\$16.89	0.00%
	Fund: TRUST FUNDS - 41	\$0.00	(\$50.90)	(\$50.90)	\$50.90	\$0.00	\$50.90	0.00%

A. Monthly Revenue - Detail

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

42.700.06047

BIOMASS BOND/LOAN PROCEEDS

(\$1,500,000.00)

(\$2,800,000.00)

(\$2,800,000.00)

\$1,300,000.00

\$0.00

\$1,300,000.00

-86.67%

Fund: CAPITAL IMPROVEMENTS - 42

(\$1,500,000.00)

(\$2,800,000.00)

(\$2,800,000.00)

\$1,300,000.00

\$0.00

\$1,300,000.00

-86.67%

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Sullivan County

A.7.

A. Monthly Revenue - Detail

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

Grand Total:

(\$30,730,122.00)

(\$23,304,444.09)

(\$23,320,301.95)

(\$7,409,820.05)

\$0.00

(\$7,409,820.05)

24.11%

End of Report

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Sullivan County

A 8

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.400.10000	ELECTED OFFICIAL SALARY	\$29,655.00	\$18,395.76	\$18,395.76	\$11,259.24	\$11,405.85	(\$146.61)	-0.49%
10.400.10001	OFFICE SALARIES	\$122,081.00	\$72,674.69	\$72,674.69	\$49,406.31	\$44,052.00	\$5,354.31	4.39%
10.400.10007	E.T. BUY BACK	\$2,500.00	\$2,491.60	\$2,491.60	\$8.40	\$0.00	\$8.40	0.34%
10.400.10008	OVERTIME	\$2,500.00	\$2,208.59	\$2,208.59	\$291.41	\$0.00	\$291.41	11.66%
10.400.11010	FICA	\$11,990.00	\$7,112.00	\$7,112.00	\$4,878.00	\$0.00	\$4,878.00	40.68%
10.400.11011	GROUP LIFE INSURANCE	\$130.00	\$52.48	\$52.48	\$77.52	\$0.00	\$77.52	59.63%
10.400.11012	GROUP HEALTH INSURANCE	\$28,182.00	\$16,438.80	\$16,438.80	\$11,743.20	\$0.00	\$11,743.20	41.67%
10.400.11013	RETIREMENT	\$11,259.00	\$7,053.98	\$7,053.98	\$4,205.02	\$0.00	\$4,205.02	37.35%
10.400.11014	WORKERS COMPENSATION	\$367.00	\$168.25	\$168.25	\$198.75	\$0.00	\$198.75	54.16%
10.400.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$0.00	\$0.00	\$184.00	\$0.00	\$184.00	100.00%
10.400.11016	DENTAL INSURANCE	\$1,287.00	\$526.60	\$526.60	\$760.40	\$0.00	\$760.40	59.08%
10.400.11017	EDUCATION & TRAINING	\$1,000.00	\$169.00	\$169.00	\$831.00	\$0.00	\$831.00	83.10%
10.400.11018	EXPENSE ACCOUNT	\$5,600.00	\$1,605.63	\$1,605.63	\$3,994.37	\$0.00	\$3,994.37	71.33%
10.400.12029	CONTRACT SERVICES	\$26,200.00	\$11,611.13	\$11,611.13	\$14,588.87	\$0.00	\$14,588.87	55.68%
10.400.12030	EQUIPMENT RENTAL	\$3,954.00	\$1,405.04	\$1,405.04	\$2,548.96	\$0.00	\$2,548.96	64.47%
10.400.12031	ADVERTISING & PUBLIC RELATIONS	\$1,500.00	\$175.50	\$175.50	\$1,324.50	\$0.00	\$1,324.50	88.30%
10.400.13036	OFFICE SUPPLIES	\$4,500.00	\$1,157.31	\$1,157.31	\$3,342.69	\$0.00	\$3,342.69	74.28%
10.400.13037	DUES, LICENSES & SUBSCRIPTIONS	\$9,857.00	\$1,545.00	\$1,545.00	\$8,312.00	\$0.00	\$8,312.00	84.33%
10.400.13038	POSTAGE	\$3,000.00	\$1,218.95	\$1,218.95	\$1,781.05	\$0.00	\$1,781.05	59.37%
10.400.16068	TELEPHONE/INTERNET	\$4,000.00	\$1,788.02	\$1,788.02	\$2,211.98	\$0.00	\$2,211.98	55.30%
10.400.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
10.400.21097	EQUIPMENT	\$1,500.00	\$365.00	\$365.00	\$1,135.00	\$0.00	\$1,135.00	75.67%
	Dept: COMMISSIONERS OFFICE - 400	\$271,746.00	\$148,663.33	\$148,663.33	\$123,082.67	\$55,457.85	\$67,624.82	24.89%
10.401.10000	ELECTED OFFICIAL SALARY	\$4,965.00	\$3,080.32	\$3,080.32	\$1,884.68	\$1,909.63	(\$24.95)	-0.50%
10.401.11010	FICA	\$380.00	\$235.62	\$235.62	\$144.38	\$0.00	\$144.38	37.99%
10.401.11011	GROUP LIFE INSURANCE	\$22.00	\$13.12	\$13.12	\$8.88	\$0.00	\$8.88	40.36%
10.401.11014	WORKERS COMPENSATION	\$12.00	\$5.50	\$5.50	\$6.50	\$0.00	\$6.50	54.17%
10.401.11018	EXPENSE ACCOUNT	\$310.00	\$0.00	\$0.00	\$310.00	\$0.00	\$310.00	100.00%
10.401.12029	CONTRACT SERVICES	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	Dept: TREASURER - 401	\$5,789.00	\$3,334.56	\$3,334.56	\$2,454.44	\$1,909.63	\$544.81	9.41%
10.402.12021	AUDIT	\$35,000.00	\$28,500.00	\$28,500.00	\$6,500.00	\$0.00	\$6,500.00	18.57%
10.402.12023	ACCOUNTANT	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
	Dept: AUDITOR - 402	\$37,000.00	\$28,500.00	\$28,500.00	\$8,500.00	\$0.00	\$8,500.00	22.97%
10.403.10001	SALARY	\$112,388.00	\$24,451.77	\$24,451.77	\$87,936.23	\$36,538.55	\$51,397.68	45.73%
10.403.10007	E.T. BUY BACK	\$2,162.00	\$0.00	\$0.00	\$2,162.00	\$0.00	\$2,162.00	100.00%
10.403.11010	FICA	\$8,764.00	\$1,708.03	\$1,708.03	\$7,055.97	\$0.00	\$7,055.97	80.51%
10.403.11011	GROUP LIFE INSURANCE	\$22.00	\$4.10	\$4.10	\$17.90	\$0.00	\$17.90	81.36%
10.403.11012	GROUP HEALTH INSURANCE	\$18,312.00	\$3,051.96	\$3,051.96	\$15,260.04	\$0.00	\$15,260.04	83.33%
10.403.11013	RETIREMENT	\$12,337.00	\$2,633.46	\$2,633.46	\$9,703.54	\$0.00	\$9,703.54	78.65%
10.403.11014	WORKERS COMPENSATION	\$267.00	\$122.40	\$122.40	\$144.60	\$0.00	\$144.60	54.16%
10.403.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$0.00	\$46.00	\$0.00	\$46.00	100.00%
10.403.11016	DENTAL INSURANCE	\$801.00	\$131.16	\$131.16	\$669.84	\$0.00	\$669.84	83.63%
10.403.11017	EDUCATION & TRAINING	\$2,750.00	\$0.00	\$0.00	\$2,750.00	\$0.00	\$2,750.00	100.00%
10.403.11018	EXPENSE ACCOUNT	\$1,200.00	\$420.00	\$420.00	\$780.00	\$0.00	\$780.00	65.00%
10.403.11019	TRAVEL	\$2,250.00	\$313.28	\$313.28	\$1,936.72	\$0.00	\$1,936.72	86.08%
10.403.13036	OFFICE SUPPLIES	\$500.00	\$59.99	\$59.99	\$440.01	\$0.00	\$440.01	88.00%
10.403.13037	DUES, LICENSES & SUBSCRIPTIONS	\$970.00	\$50.00	\$50.00	\$920.00	\$0.00	\$920.00	94.85%
10.403.16068	TELEPHONE/INTERNET	\$850.00	\$233.48	\$233.48	\$616.52	\$0.00	\$616.52	72.53%
	Dept: COUNTY MANAGER - 403	\$163,619.00	\$33,179.63	\$33,179.63	\$130,439.37	\$36,538.55	\$93,900.82	57.39%

Sullivan County

H.Y.

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.406.10001	EMPLOYEE SALARY	\$50,000.00	\$29,843.85	\$29,843.85	\$20,156.15	\$19,230.83	\$925.32	1.85%
10.406.10007	E.T. BUY BACK	\$962.00	\$0.00	\$0.00	\$962.00	\$0.00	\$962.00	100.00%
10.406.11010	FICA	\$3,825.00	\$2,028.16	\$2,028.16	\$1,796.84	\$0.00	\$1,796.84	46.98%
10.406.11011	GROUP LIFE INSURANCE	\$22.00	\$3.28	\$3.28	\$18.72	\$0.00	\$18.72	85.09%
10.406.11012	GROUP HEALTH INSURANCE	\$23,684.00	\$12,828.53	\$12,828.53	\$10,855.47	\$0.00	\$10,855.47	45.83%
10.406.11013	RETIREMENT	\$5,385.00	\$3,106.80	\$3,106.80	\$2,278.20	\$0.00	\$2,278.20	42.31%
10.406.11014	WORKERS COMPENSATION	\$105.00	\$48.14	\$48.14	\$56.86	\$0.00	\$56.86	54.15%
10.406.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$0.00	\$46.00	\$0.00	\$46.00	100.00%
10.406.11016	DENTAL INSURANCE	\$1,306.00	\$481.05	\$481.05	\$824.95	\$0.00	\$824.95	63.17%
10.406.11017	EDUCATION & TRAINING	\$0.00	\$4.45	\$4.45	(\$4.45)	\$0.00	(\$4.45)	0.00%
10.406.11019	TRAVEL	\$1,500.00	\$379.37	\$379.37	\$1,120.63	\$0.00	\$1,120.63	74.71%
10.406.13032	GENERAL SUPPLIES	\$5,000.00	\$1,032.68	\$1,032.68	\$3,967.32	\$0.00	\$3,967.32	79.35%
10.406.13036	OFFICE SUPPLIES	\$500.00	\$422.45	\$422.45	\$77.55	\$0.00	\$77.55	15.51%
10.406.13038	POSTAGE	\$500.00	\$137.54	\$137.54	\$362.46	\$0.00	\$362.46	72.49%
10.406.16068	TELEPHONE/INTERNET	\$550.00	\$325.48	\$325.48	\$224.52	\$0.00	\$224.52	40.82%
	Dept: NATURAL RESOURCES - 406	\$93,385.00	\$50,641.78	\$50,641.78	\$42,743.22	\$19,230.83	\$23,512.39	25.18%
10.407.21095	EMERGENCY RESERVE FUND	\$15,000.00	\$300,500.94	\$300,500.94	(\$285,500.94)	\$0.00	(\$285,500.94)	-1903.34%
	Dept: EMERGENCY RESERVE FUND - 407	\$15,000.00	\$300,500.94	\$300,500.94	(\$285,500.94)	\$0.00	(\$285,500.94)	-1903.34%
10.410.10000	ELECTED OFFICIAL SALARY	\$77,802.00	\$48,857.78	\$48,857.78	\$28,944.22	\$30,344.23	(\$1,400.01)	-1.80%
10.410.10001	ASSISTANT COUNTY ATTORNEY	\$151,432.00	\$91,712.48	\$91,712.48	\$59,719.52	\$57,320.48	\$2,399.04	1.58%
10.410.10002	EMPLOYEE SALARY	\$84,063.00	\$53,503.66	\$53,503.66	\$30,559.34	\$32,324.00	(\$1,764.66)	-2.10%
10.410.10007	E.T. BUY BACK	\$4,200.00	\$2,105.65	\$2,105.65	\$2,094.35	\$0.00	\$2,094.35	49.87%
10.410.10008	OVERTIME	\$5,000.00	\$4,011.21	\$4,011.21	\$988.79	\$0.00	\$988.79	19.78%
10.410.11010	FICA	\$24,671.00	\$14,595.05	\$14,595.05	\$10,075.95	\$0.00	\$10,075.95	40.84%
10.410.11011	GROUP LIFE INSURANCE	\$135.00	\$72.16	\$72.16	\$62.84	\$0.00	\$62.84	46.55%
10.410.11012	GROUP HEALTH INSURANCE	\$72,043.00	\$33,132.63	\$33,132.63	\$38,910.37	\$0.00	\$38,910.37	54.01%
10.410.11013	RETIREMENT	\$34,733.00	\$21,107.83	\$21,107.83	\$13,625.17	\$0.00	\$13,625.17	39.23%
10.410.11014	WORKERS COMPENSATION	\$1,916.00	\$878.37	\$878.37	\$1,037.63	\$0.00	\$1,037.63	54.16%
10.410.11015	UNEMPLOYMENT COMP INSURANCE	\$303.00	\$0.00	\$0.00	\$303.00	\$0.00	\$303.00	100.00%
10.410.11016	DENTAL INSURANCE	\$4,628.00	\$1,687.04	\$1,687.04	\$2,940.96	\$0.00	\$2,940.96	63.55%
10.410.11017	EDUCATION AND TRAINING	\$4,000.00	\$589.00	\$589.00	\$3,411.00	\$0.00	\$3,411.00	85.28%
10.410.11019	TRAVEL EXPENSE	\$5,000.00	\$180.80	\$180.80	\$4,819.20	\$0.00	\$4,819.20	96.38%
10.410.12029	CONTRACT SERVICES	\$35,580.00	\$10,715.79	\$10,715.79	\$24,864.21	\$0.00	\$24,864.21	69.88%
10.410.13036	OFFICE SUPPLIES	\$6,900.00	\$2,443.99	\$2,443.99	\$4,456.01	\$0.00	\$4,456.01	64.58%
10.410.13037	DUES, LICENSES & SUBSCRIPTIONS	\$12,360.00	\$4,520.24	\$4,520.24	\$7,839.76	\$0.00	\$7,839.76	63.43%
10.410.13038	POSTAGE	\$1,500.00	\$662.07	\$662.07	\$837.93	\$0.00	\$837.93	55.86%
10.410.14045	EVIDENCE STORAGE	\$1,600.00	\$504.00	\$504.00	\$1,096.00	\$0.00	\$1,096.00	68.50%
10.410.14046	EXTRADITION COSTS	\$15,000.00	\$164.36	\$164.36	\$14,835.64	\$0.00	\$14,835.64	98.90%
10.410.14047	EXPERT WITNESS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.410.14048	INVESTIGATION	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.410.14049	DEPOSITION AND TRANSCRIPTS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.410.16068	TELEPHONE/INTERNET	\$8,500.00	\$3,434.25	\$3,434.25	\$5,065.75	\$0.00	\$5,065.75	59.60%
10.410.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: COUNTY ATTORNEY - 410	\$558,866.00	\$294,878.36	\$294,878.36	\$263,987.64	\$119,988.71	\$143,998.93	25.77%
10.411.10001	EMPLOYEE SALARY	\$54,419.00	\$33,488.55	\$33,488.55	\$20,930.45	\$20,930.42	\$0.03	0.00%
10.411.10007	E.T. BUY BACK	\$1,047.00	\$1,046.40	\$1,046.40	\$0.60	\$0.00	\$0.60	0.06%
10.411.11010	FICA	\$4,244.00	\$2,562.35	\$2,562.35	\$1,681.65	\$0.00	\$1,681.65	39.62%
10.411.11011	GROUP LIFE INSURANCE	\$22.00	\$13.12	\$13.12	\$8.88	\$0.00	\$8.88	40.36%

Sullivan County

A.10

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2013

To Date: 1/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.411.11012	GROUP HEALTH INSURANCE	\$9,870.00	\$5,756.94	\$5,756.94	\$4,113.06	\$0.00	\$4,113.06	41.67%
10.411.11013	RETIREMENT	\$5,974.00	\$3,719.41	\$3,719.41	\$2,254.59	\$0.00	\$2,254.59	37.74%
10.411.11014	WORKERS COMPENSATION	\$116.00	\$53.18	\$53.18	\$62.82	\$0.00	\$62.82	54.16%
10.411.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$0.00	\$46.00	\$0.00	\$46.00	100.00%
10.411.11016	DENTAL INSURANCE	\$486.00	\$198.70	\$198.70	\$287.30	\$0.00	\$287.30	59.12%
10.411.11017	EDUCATION AND TRAINING	\$1,650.00	\$0.00	\$0.00	\$1,650.00	\$0.00	\$1,650.00	100.00%
10.411.11019	TRAVEL EXPENSE	\$400.00	\$75.25	\$75.25	\$324.75	\$0.00	\$324.75	81.19%
10.411.12029	CONTRACT SERVICES	\$500.00	\$127.12	\$127.12	\$372.88	\$0.00	\$372.88	74.58%
10.411.13036	OFFICE SUPPLIES	\$1,100.00	\$742.13	\$742.13	\$357.87	\$0.00	\$357.87	32.53%
10.411.13037	DUES, LICENSES & SUBSCRIPTIONS	\$200.00	\$50.00	\$50.00	\$150.00	\$0.00	\$150.00	75.00%
10.411.13038	POSTAGE	\$500.00	\$125.10	\$125.10	\$374.90	\$0.00	\$374.90	74.98%
10.411.16068	TELEPHONE/INTERNET	\$900.00	\$410.17	\$410.17	\$489.83	\$0.00	\$489.83	54.43%
	Dept: VICTIM/WITNESS PROGRAM - 411	\$81,474.00	\$48,368.42	\$48,368.42	\$33,105.58	\$20,930.42	\$12,175.16	14.94%
10.440.10000	ELECTED OFFICIAL SALARY	\$66,368.00	\$40,482.87	\$40,482.87	\$25,885.13	\$25,884.58	\$0.55	0.00%
10.440.10001	SALARIES-DEPUTIES	\$280,429.00	\$163,309.11	\$163,309.11	\$117,119.89	\$166,864.00	(\$49,744.11)	-17.74%
10.440.10002	SALARIES-OFFICE STAFF	\$50,233.00	\$32,058.96	\$32,058.96	\$18,174.04	\$45,448.00	(\$27,273.96)	-54.29%
10.440.10006	ON CALL	\$5,460.00	\$3,360.00	\$3,360.00	\$2,100.00	\$0.00	\$2,100.00	38.46%
10.440.10007	E.T. BUY BACK	\$5,130.00	\$2,074.80	\$2,074.80	\$3,055.20	\$0.00	\$3,055.20	59.56%
10.440.10008	OVERTIME	\$6,312.00	\$4,115.45	\$4,115.45	\$4,196.55	\$0.00	\$4,196.55	50.49%
10.440.11010	FICA	\$12,345.00	\$6,817.78	\$6,817.78	\$5,527.22	\$0.00	\$5,527.22	44.77%
10.440.11011	GROUP LIFE INSURANCE	\$132.00	\$77.55	\$77.55	\$54.45	\$0.00	\$54.45	41.25%
10.440.11012	GROUP HEALTH INSURANCE	\$65,680.00	\$37,645.23	\$37,645.23	\$28,034.77	\$0.00	\$28,034.77	42.68%
10.440.11013	RETIREMENT	\$68,439.00	\$40,041.49	\$40,041.49	\$28,394.51	\$0.00	\$28,394.51	41.49%
10.440.11014	WORKERS COMPENSATION	\$13,855.00	\$6,351.65	\$6,351.65	\$7,503.35	\$0.00	\$7,503.35	54.16%
10.440.11015	UNEMPLOYMENT COMP INSURANCE	\$809.00	\$0.00	\$0.00	\$809.00	\$0.00	\$809.00	100.00%
10.440.11016	DENTAL INSURANCE	\$4,214.00	\$1,695.57	\$1,695.57	\$2,518.43	\$0.00	\$2,518.43	59.76%
10.440.11017	EDUCATION AND TRAINING	\$2,000.00	\$303.03	\$303.03	\$1,696.97	\$0.00	\$1,696.97	84.85%
10.440.11018	EXPENSE ACCOUNT	\$1,000.00	\$122.06	\$122.06	\$877.94	\$0.00	\$877.94	87.79%
10.440.12029	CONTRACT SERVICES	\$8,342.00	\$3,102.32	\$3,102.32	\$5,239.68	\$0.00	\$5,239.68	62.81%
10.440.13031	UNIFORMS	\$1,000.00	\$880.75	\$880.75	\$119.25	\$0.00	\$119.25	11.93%
10.440.13032	GENERAL SUPPLIES	\$1,000.00	\$198.31	\$198.31	\$801.69	\$0.00	\$801.69	80.17%
10.440.13036	OFFICE SUPPLIES	\$1,500.00	\$377.44	\$377.44	\$1,122.56	\$0.00	\$1,122.56	74.84%
10.440.13037	DUES, LICENSES AND SUBSCRIPTIONS	\$900.00	\$517.95	\$517.95	\$382.05	\$0.00	\$382.05	42.45%
10.440.13038	POSTAGE	\$1,500.00	\$604.58	\$604.58	\$895.42	\$0.00	\$895.42	59.69%
10.440.13039	SECURITY SUPPLIES	\$500.00	\$159.35	\$159.35	\$340.65	\$0.00	\$340.65	68.13%
10.440.16067	COMMUNICATION LINE	\$4,500.00	\$1,125.00	\$1,125.00	\$3,375.00	\$0.00	\$3,375.00	75.00%
10.440.16068	TELEPHONE/INTERNET	\$5,700.00	\$4,525.16	\$4,525.16	\$1,174.84	\$0.00	\$1,174.84	20.61%
10.440.16069	GASOLINE	\$22,385.00	\$13,249.63	\$13,249.63	\$9,135.37	\$0.00	\$9,135.37	40.81%
10.440.19082	GENERAL MAINTENANCE & REPAIRS	\$1,800.00	\$1,546.32	\$1,546.32	\$253.68	\$0.00	\$253.68	14.09%
10.440.19083	RADIO MAINTENANCE & REPAIRS	\$4,000.00	\$3,320.35	\$3,320.35	\$679.65	\$0.00	\$679.65	16.99%
10.440.19084	VEHICLE REPAIR	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.20090	INTEREST PAYMENT	\$1,058.00	\$1,075.07	\$1,075.07	(\$17.07)	\$0.00	(\$17.07)	-1.61%
10.440.20091	PRINCIPAL PAYMENT	\$35,728.00	\$35,728.00	\$35,728.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.21097	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.440.22093	INSURANCE	\$2,965.00	\$2,965.00	\$2,965.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: SHERIFF'S OFFICE - 440	\$683,781.00	\$413,330.78	\$413,330.78	\$270,450.22	\$238,196.58	\$32,253.64	4.72%
10.443.10001	ATTENDANCE AT COURT	\$50,923.00	\$28,629.63	\$28,629.63	\$22,293.37	\$0.00	\$22,293.37	43.78%
10.443.11010	FICA	\$3,895.00	\$2,190.08	\$2,190.08	\$1,704.92	\$0.00	\$1,704.92	43.77%
10.443.11014	WORKERS COMPENSATION	\$1,645.00	\$754.13	\$754.13	\$890.87	\$0.00	\$890.87	54.16%
10.443.11015	UNEMPLOYMENT COMP INSURANCE	\$462.00	\$0.00	\$0.00	\$462.00	\$0.00	\$462.00	100.00%

Sullivan County

H.11

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.443.22093	INSURANCE	\$2,980.00	\$2,980.00	\$2,980.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: DEPUTY SHERIFFS BAILIFFS - 443	\$59,905.00	\$34,553.84	\$34,553.84	\$25,351.16	\$0.00	\$25,351.16	42.32%
10.450.11019	TRAVEL EXPENSE	\$2,000.00	\$768.41	\$768.41	\$1,231.59	\$131.65	\$1,099.94	55.00%
10.450.12027	VIEWS	\$7,000.00	\$3,810.00	\$3,810.00	\$3,190.00	\$940.00	\$2,250.00	32.14%
	Dept: MEDICAL REFEREE - 450	\$9,000.00	\$4,578.41	\$4,578.41	\$4,421.59	\$1,071.65	\$3,349.94	37.22%
10.460.10001	EMPLOYEE SALARY	\$34,961.00	\$22,663.17	\$22,663.17	\$12,297.83	\$12,000.00	\$297.83	0.85%
10.460.10007	E.T. BUY BACK	\$661.00	\$0.00	\$0.00	\$661.00	\$0.00	\$661.00	100.00%
10.460.10008	OVERTIME/VAC COVERAGE	\$150.00	\$220.92	\$220.92	(\$70.92)	\$0.00	(\$70.92)	-47.28%
10.460.11010	FICA	\$2,783.00	\$1,644.01	\$1,644.01	\$1,138.99	\$0.00	\$1,138.99	40.93%
10.460.11011	GROUP LIFE INSURANCE	\$22.00	\$9.02	\$9.02	\$12.98	\$0.00	\$12.98	59.00%
10.460.11012	GROUP HEALTH INSURANCE	\$9,870.00	\$8,690.04	\$8,690.04	\$1,179.96	\$0.00	\$1,179.96	11.96%
10.460.11013	RETIREMENT	\$3,853.00	\$2,464.63	\$2,464.63	\$1,388.37	\$0.00	\$1,388.37	36.03%
10.460.11014	WORKERS COMPENSATION	\$1,436.00	\$658.32	\$658.32	\$777.68	\$0.00	\$777.68	54.16%
10.460.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$0.00	\$46.00	\$0.00	\$46.00	100.00%
10.460.11016	DENTAL INSURANCE	\$486.00	\$315.96	\$315.96	\$170.04	\$0.00	\$170.04	34.99%
10.460.12022	TOWN SHARE OF COURT HOUSE REN	\$38,442.00	\$45,851.56	\$45,851.56	(\$7,409.56)	\$0.00	(\$7,409.56)	-19.27%
10.460.12029	CONTRACT SERVICES	\$9,956.00	\$4,291.29	\$4,291.29	\$5,664.71	\$422.08	\$5,242.63	52.66%
10.460.13032	GENERAL SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.460.13033	CLEANING SUPPLIES	\$1,000.00	\$913.35	\$913.35	\$86.65	\$0.00	\$86.65	8.67%
10.460.16061	ELECTRICITY	\$3,500.00	\$494.89	\$494.89	\$3,005.11	\$0.00	\$3,005.11	85.86%
10.460.16062	PROPANE	\$4,000.00	\$2,016.79	\$2,016.79	\$1,983.21	\$0.00	\$1,983.21	49.58%
10.460.16063	WATER	\$835.00	\$128.34	\$128.34	\$706.66	\$0.00	\$706.66	84.63%
10.460.16064	SEWER	\$1,400.00	\$167.58	\$167.58	\$1,232.42	\$0.00	\$1,232.42	88.03%
10.460.19082	GENERAL MAINTENANCE & REPAIRS	\$7,820.00	\$2,462.61	\$2,462.61	\$5,357.39	\$0.00	\$5,357.39	68.51%
10.460.21097	EQUIPMENT	\$4,750.00	\$0.00	\$0.00	\$4,750.00	\$0.00	\$4,750.00	100.00%
	Dept: COURT HOUSE - 460	\$126,971.00	\$92,992.48	\$92,992.48	\$33,978.52	\$12,422.08	\$21,556.44	16.98%
10.475.12029	CONTRACT SERVICES	\$224,004.00	\$168,302.57	\$168,302.57	\$55,701.43	\$0.00	\$55,701.43	24.87%
10.475.12030	RENTAL SERVICES	\$0.00	\$778.39	\$778.39	(\$778.39)	\$0.00	(\$778.39)	0.00%
10.475.16061	ELECTRICITY	\$0.00	\$1,039.36	\$1,039.36	(\$1,039.36)	\$0.00	(\$1,039.36)	0.00%
10.475.16062	PROPANE	\$0.00	\$3,185.88	\$3,185.88	(\$3,185.88)	\$0.00	(\$3,185.88)	0.00%
10.475.16063	WATER	\$0.00	\$42.78	\$42.78	(\$42.78)	\$0.00	(\$42.78)	0.00%
10.475.16064	SEWER	\$0.00	\$55.86	\$55.86	(\$55.86)	\$0.00	(\$55.86)	0.00%
10.475.16068	TELEPHONE/INTERNET	\$0.00	\$1,492.52	\$1,492.52	(\$1,492.52)	\$0.00	(\$1,492.52)	0.00%
10.475.19082	GENERAL MAINTENANCE & REPAIRS	\$0.00	\$166.54	\$166.54	(\$166.54)	\$0.00	(\$166.54)	0.00%
	Dept: COOPERATIVE EXTENSION SERVICE - 475	\$224,004.00	\$175,063.90	\$175,063.90	\$48,940.10	\$0.00	\$48,940.10	21.85%
10.481.21096	DOC BLDG ADDITION CAPITAL	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	Dept: DOC CAPITAL - 481	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
10.482.21096	WOODHULL COMPLEX BLDG ADD CAF	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	100.00%
	Dept: WOODHULL COMPLEX CAPITAL - 482	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	100.00%
10.484.21096	UNITY COMPLEX BLDG ADD CAPITAL	\$260,000.00	\$45,515.00	\$45,515.00	\$214,485.00	\$8,500.00	\$205,985.00	79.23%
	Dept: UNITY COMPLEX CAPITAL - 484	\$260,000.00	\$45,515.00	\$45,515.00	\$214,485.00	\$8,500.00	\$205,985.00	79.23%
10.490.11018	EXPENSE ACCOUNT	\$250.00	\$274.86	\$274.86	(\$24.86)	\$0.00	(\$24.86)	-9.94%
10.490.12029	CONTRACT SERVICES	\$1,400.00	\$781.25	\$781.25	\$618.75	\$0.00	\$618.75	44.20%
10.490.13036	OFFICE SUPPLIES	\$200.00	\$10.46	\$10.46	\$189.54	\$0.00	\$189.54	94.77%
10.490.13037	DUES, LICENSES & SUBSCRIPTIONS	\$80.00	\$81.08	\$81.08	(\$1.08)	\$0.00	(\$1.08)	-1.35%

Sullivan County

A.12

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.490.13038	POSTAGE	\$40.00	\$0.46	\$0.46	\$39.54	\$0.00	\$39.54	98.85%
10.490.15052	HCBC-INC.	\$1,668,266.00	\$731,636.81	\$731,636.81	\$936,629.19	\$0.00	\$936,629.19	56.14%
10.490.15056	INTERMEDIATE NURSING CARE	\$3,331,399.00	\$1,669,545.19	\$1,669,545.19	\$1,661,853.81	\$0.00	\$1,661,853.81	49.88%
	Dept: HUMAN SERVICES - 490	\$5,001,635.00	\$2,402,330.11	\$2,402,330.11	\$2,599,304.89	\$0.00	\$2,599,304.89	51.97%
10.497.12029	CONTRACT SERVICES	\$9,956.00	\$4,291.31	\$4,291.31	\$5,664.69	\$422.08	\$5,242.61	52.66%
10.497.13032	GENERAL SUPPLIES	\$600.00	\$18.95	\$18.95	\$581.05	\$0.00	\$581.05	96.84%
10.497.13033	CLEANING SUPPLIES	\$1,000.00	\$913.34	\$913.34	\$86.66	\$0.00	\$86.66	8.67%
10.497.16061	ELECTRICITY	\$34,140.00	\$16,129.67	\$16,129.67	\$18,010.33	\$0.00	\$18,010.33	52.75%
10.497.16062	PROPANE	\$4,000.00	\$2,016.78	\$2,016.78	\$1,983.22	\$0.00	\$1,983.22	49.58%
10.497.16063	WATER	\$1,325.00	\$640.85	\$640.85	\$684.15	\$0.00	\$684.15	51.63%
10.497.16064	SEWER	\$1,200.00	\$512.05	\$512.05	\$687.95	\$0.00	\$687.95	57.33%
10.497.19082	GENERAL MAINTENANCE & REPAIRS	\$7,500.00	\$2,460.90	\$2,460.90	\$5,039.10	\$0.00	\$5,039.10	67.19%
10.497.21097	EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.497.22093	INSURANCE	\$24,080.00	\$24,080.00	\$24,080.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: WOODHULL COUNTY COMPLEX - 497	\$84,301.00	\$51,063.85	\$51,063.85	\$33,237.15	\$422.08	\$32,815.07	38.93%
10.520.10001	SALARIES	\$158,256.00	\$106,156.56	\$106,156.56	\$52,099.44	\$62,392.94	(\$10,293.50)	-6.50%
10.520.10007	ET BUY BACK	\$2,753.00	\$2,718.00	\$2,718.00	\$35.00	\$0.00	\$35.00	1.27%
10.520.10008	OVERTIME	\$600.00	\$565.68	\$565.68	(\$65.68)	\$0.00	(\$65.68)	-13.14%
10.520.11010	FICA	\$12,358.00	\$7,689.10	\$7,689.10	\$4,668.90	\$0.00	\$4,668.90	37.78%
10.520.11011	GROUP LIFE INSURANCE	\$65.00	\$39.36	\$39.36	\$25.64	\$0.00	\$25.64	39.45%
10.520.11012	GROUP HEALTH INSURANCE	\$41,946.00	\$24,497.20	\$24,497.20	\$17,498.80	\$0.00	\$17,498.80	41.67%
10.520.11013	RETIREMENT	\$15,836.00	\$9,563.96	\$9,563.96	\$6,272.04	\$0.00	\$6,272.04	39.61%
10.520.11014	WORKERS COMPENSATION	\$342.00	\$156.79	\$156.79	\$185.21	\$0.00	\$185.21	54.15%
10.520.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$0.00	\$0.00	\$138.00	\$0.00	\$138.00	100.00%
10.520.11016	DENTAL INSURANCE	\$2,908.00	\$1,190.30	\$1,190.30	\$1,717.70	\$0.00	\$1,717.70	59.07%
10.520.11017	EDUCATION & TRAINING	\$7,000.00	\$5,030.59	\$5,030.59	\$1,969.41	\$0.00	\$1,969.41	28.13%
10.520.11019	TRAVEL EXPENSE	\$1,500.00	\$645.86	\$645.86	\$854.14	\$0.00	\$854.14	56.94%
10.520.12020	LEGAL EXPENSES	\$10,000.00	\$2,500.00	\$2,500.00	\$7,500.00	\$0.00	\$7,500.00	75.00%
10.520.12026	EMPLOYEE APPRECIATION	\$8,000.00	\$5,052.00	\$5,052.00	\$2,948.00	\$0.00	\$2,948.00	36.85%
10.520.12029	CONTRACT SERVICES	\$39,295.00	\$19,988.43	\$19,988.43	\$19,306.57	\$0.00	\$19,306.57	49.13%
10.520.12031	ADVERTISING & PUBLIC RELATIONS	\$25,000.00	\$12,709.81	\$12,709.81	\$12,290.19	\$0.00	\$12,290.19	49.16%
10.520.13036	OFFICE SUPPLIES	\$4,250.00	\$3,174.51	\$3,174.51	\$1,075.49	\$0.00	\$1,075.49	25.31%
10.520.13037	DUES, LICENSES & SUBSCRIPTIONS	\$230.00	\$30.00	\$30.00	\$200.00	\$0.00	\$200.00	86.96%
10.520.19082	GENERAL MAINTENANCE	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
10.520.21097	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Dept: HUMAN RESOURCES - 520	\$331,677.00	\$201,708.15	\$201,708.15	\$129,968.85	\$62,392.94	\$67,575.91	20.37%
10.600.10001	EMPLOYEE SALARIES	\$2,015,561.00	\$1,168,915.07	\$1,168,915.07	\$846,645.93	\$741,052.08	\$105,593.85	5.24%
10.600.10007	E.T. BUY BACK	\$15,000.00	\$12,855.67	\$12,855.67	\$2,144.33	\$0.00	\$2,144.33	14.30%
10.600.10008	OVERTIME	\$30,000.00	\$30,366.18	\$30,366.18	(\$366.18)	\$0.00	(\$366.18)	-1.22%
10.600.11010	FICA	\$61,355.00	\$34,949.12	\$34,949.12	\$26,405.88	\$0.00	\$26,405.88	43.04%
10.600.11011	GROUP LIFE INSURANCE	\$1,012.00	\$531.36	\$531.36	\$480.64	\$0.00	\$480.64	47.49%
10.600.11012	GROUP HEALTH INSURANCE	\$540,692.00	\$260,845.44	\$260,845.44	\$279,846.56	\$0.00	\$279,846.56	51.76%
10.600.11013	RETIREMENT	\$432,042.00	\$245,417.88	\$245,417.88	\$186,624.12	\$0.00	\$186,624.12	43.20%
10.600.11014	WORKERS COMPENSATION	\$64,855.00	\$29,731.96	\$29,731.96	\$35,123.04	\$0.00	\$35,123.04	54.16%
10.600.11015	UNEMPLOYMENT COMP INSURANCE	\$29,808.00	\$0.00	\$0.00	\$29,808.00	\$0.00	\$29,808.00	100.00%
10.600.11016	DENTAL INSURANCE	\$29,702.00	\$10,512.64	\$10,512.64	\$19,189.36	\$0.00	\$19,189.36	64.61%
10.600.11017	EDUCATION AND CONFERENCES	\$16,600.00	\$5,191.00	\$5,191.00	\$11,409.00	\$0.00	\$11,409.00	68.73%
10.600.11019	TRAVEL EXPENSE	\$8,800.00	\$3,504.17	\$3,504.17	\$5,295.83	\$0.00	\$5,295.83	60.18%
10.600.12029	CONTRACT SERVICES	\$65,078.00	\$28,078.96	\$28,078.96	\$36,999.04	\$0.00	\$36,999.04	56.85%

Sullivan County

H.13

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2013

To Date: 1/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.600.13031	UNIFORMS	\$19,000.00	\$16,365.75	\$16,365.75	\$2,634.25	\$0.00	\$2,634.25	13.86%
10.600.13032	GENERAL SUPPLIES	\$15,000.00	\$8,335.22	\$8,335.22	\$6,664.78	\$0.00	\$6,664.78	44.43%
10.600.13033	CLEANING SUPPLIES	\$13,000.00	\$4,460.69	\$4,460.69	\$8,539.31	\$0.00	\$8,539.31	65.69%
10.600.13036	OFFICE SUPPLIES	\$17,500.00	\$8,159.07	\$8,159.07	\$9,340.93	\$0.00	\$9,340.93	53.38%
10.600.13037	DUES, LICENSES AND SUBSCRIPTIO	\$4,103.00	\$1,456.45	\$1,456.45	\$2,646.55	\$0.00	\$2,646.55	64.50%
10.600.13038	POSTAGE	\$2,400.00	\$217.99	\$217.99	\$2,182.01	\$0.00	\$2,182.01	90.92%
10.600.13039	SECURITY SUPPLIES	\$13,149.00	\$6,247.19	\$6,247.19	\$6,901.81	\$720.00	\$6,181.81	47.01%
10.600.14041	CLOTHING: INMATE	\$17,000.00	\$9,082.58	\$9,082.58	\$7,917.42	\$0.00	\$7,917.42	46.57%
10.600.14042	FOOD	\$340,051.00	\$198,363.13	\$198,363.13	\$141,687.87	\$0.00	\$141,687.87	41.67%
10.600.14052	MEDICAL EXPENSES	\$180,500.00	\$91,203.54	\$91,203.54	\$89,296.46	\$300.00	\$88,996.46	49.31%
10.600.16065	FUEL OIL	\$42,770.00	\$82,630.22	\$82,630.22	(\$39,860.22)	\$0.00	(\$39,860.22)	-93.20%
10.600.16068	TELEPHONE/INTERNET	\$18,000.00	\$7,357.49	\$7,357.49	\$10,642.51	\$0.00	\$10,642.51	59.13%
10.600.16069	GASOLINE	\$9,000.00	\$4,076.37	\$4,076.37	\$4,923.63	\$0.00	\$4,923.63	54.71%
10.600.18080	CARE OF GROUNDS	\$4,000.00	\$2,234.58	\$2,234.58	\$1,765.42	\$0.00	\$1,765.42	44.14%
10.600.19082	GENERAL MAINTENANCE & REPAIRS	\$37,240.00	\$20,324.72	\$20,324.72	\$16,915.28	\$0.00	\$16,915.28	45.42%
10.600.19084	VEHICLE REPAIR	\$7,000.00	\$2,280.19	\$2,280.19	\$4,719.81	\$0.00	\$4,719.81	67.43%
10.600.20090	INTEREST PAYMENT	\$265.00	\$282.06	\$282.06	(\$17.06)	\$0.00	(\$17.06)	-6.44%
10.600.20091	PRINCIPAL PAYMENT	\$8,937.00	\$8,937.00	\$8,937.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.21097	EQUIPMENT	\$12,910.00	\$11,168.44	\$11,168.44	\$1,741.56	\$0.00	\$1,741.56	13.49%
10.600.22093	INSURANCE	\$27,500.00	\$27,500.00	\$27,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.22094	INMATE COMMISSION EXPENSE	\$35,000.00	\$9,010.97	\$9,010.97	\$25,989.03	\$0.00	\$25,989.03	74.25%
Dept: DEPARTMENT OF CORRECTION - 600		\$4,134,830.00	\$2,350,593.10	\$2,350,593.10	\$1,784,236.90	\$742,072.08	\$1,042,164.82	25.20%
10.700.16060	BIOMASS FUEL	\$140,000.00	\$31,896.93	\$31,896.93	\$108,103.07	\$0.00	\$108,103.07	77.22%
10.700.16061	ELECTRICITY	\$249,875.00	\$109,583.02	\$109,583.02	\$140,291.98	\$0.00	\$140,291.98	56.14%
10.700.16062	PROPANE	\$10,000.00	\$10,215.34	\$10,215.34	(\$215.34)	\$0.00	(\$215.34)	-2.15%
10.700.19081	SEWER/WATER MAINT REPAIR	\$84,000.00	\$47,876.90	\$47,876.90	\$36,123.10	\$0.00	\$36,123.10	43.00%
10.700.19082	GENERAL MAINTENANCE & REPAIRS	\$22,500.00	\$16,173.48	\$16,173.48	\$6,326.52	\$0.00	\$6,326.52	28.12%
10.700.19085	BIO MASS FACILITY MAINT & REPA	\$29,000.00	\$727.43	\$727.43	\$28,272.57	\$0.00	\$28,272.57	97.49%
10.700.20090	INTEREST PAYMENT	\$104.00	\$102.42	\$102.42	\$1.58	\$0.00	\$1.58	1.52%
10.700.20091	PRINCIPAL PAYMENT	\$5,260.00	\$5,256.50	\$5,256.50	\$3.50	\$0.00	\$3.50	0.07%
Dept: FACILITIES - 700		\$540,739.00	\$221,832.02	\$221,832.02	\$318,906.98	\$0.00	\$318,906.98	58.98%
10.861.15051	SC ORAL HEALTH COLLABORATIVE	\$5,000.00	\$1,250.00	\$1,250.00	\$3,750.00	\$0.00	\$3,750.00	75.00%
10.861.15055	LAKE SUNAPEE MEDIATION	\$7,500.00	\$3,750.00	\$3,750.00	\$3,750.00	\$0.00	\$3,750.00	50.00%
10.861.15056	COMMUNITY ALLIANCE FAMILY SERV	\$25,000.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$12,500.00	50.00%
10.861.15059	WEST CENTRAL BEHAVIORAL SERVIC	\$10,000.00	\$2,500.00	\$2,500.00	\$7,500.00	\$0.00	\$7,500.00	75.00%
10.861.15062	COMMUNITY TRANSPORTATION	\$30,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	50.00%
10.861.15064	TURNING POINTS	\$55,000.00	\$27,500.00	\$27,500.00	\$27,500.00	\$0.00	\$27,500.00	50.00%
10.861.15065	SOUP KITCHEN/FOOD PANTRY	\$15,000.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	50.00%
10.861.15066	BIG BROTHERS/BIG SISTERS	\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	50.00%
10.861.15070	ROAD TO INDEPENDENCE	\$1,500.00	\$750.00	\$750.00	\$750.00	\$0.00	\$750.00	50.00%
10.861.15072	GOOD BEGINNINGS OF SULL.CTY	\$27,500.00	\$13,750.00	\$13,750.00	\$13,750.00	\$0.00	\$13,750.00	50.00%
Dept: COUNTY GRANTS - 861		\$181,500.00	\$87,000.00	\$87,000.00	\$94,500.00	\$0.00	\$94,500.00	52.07%
10.900.20092	INTEREST ON REV. ANTICIPATION	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
Dept: INTEREST NOTES - 900		\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.970.20090	INTEREST ON BONDED DEBT	\$248,425.00	\$164,050.00	\$164,050.00	\$84,375.00	\$0.00	\$84,375.00	33.96%
10.970.20091	PRINCIPAL ON BONDED DEBT	\$749,545.00	\$660,000.00	\$660,000.00	\$89,545.00	\$0.00	\$89,545.00	11.95%
Dept: BONDED DEBT - 970		\$997,970.00	\$824,050.00	\$824,050.00	\$173,920.00	\$0.00	\$173,920.00	17.43%

Sullivan County

A.14

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.980.12031	DELEGATION: ADVERTISING	\$500.00	\$195.00	\$195.00	\$305.00	\$0.00	\$305.00	61.00%
10.980.17076	DELEGATION EXPENSES	\$3,000.00	\$98.39	\$98.39	\$2,901.61	\$0.00	\$2,901.61	96.72%
	Dept: DELEGATION EXPENSES - 980	\$3,500.00	\$293.39	\$293.39	\$3,206.61	\$0.00	\$3,206.61	91.62%
10.997.05990	IMPLIED TRANSFERS	\$1,987,259.00	\$980,648.50	\$980,648.50	\$1,006,610.50	\$0.00	\$1,006,610.50	50.65%
10.997.15996	TRANSFER IN ACCOUNTING/ADMIN	(\$223,736.00)	\$0.00	\$0.00	(\$223,736.00)	\$0.00	(\$223,736.00)	100.00%
10.997.15997	TRANSFER IN HR/PAYROLL	(\$170,691.00)	\$0.00	\$0.00	(\$170,691.00)	\$0.00	(\$170,691.00)	100.00%
	Dept: TRANSFER OUT - 997	\$1,592,832.00	\$980,648.50	\$980,648.50	\$612,183.50	\$0.00	\$612,183.50	38.43%
	Fund: GENERAL FUND - 10	\$15,554,524.00	\$8,793,620.55	\$8,793,620.55	\$6,760,903.45	\$1,319,133.40	\$5,441,770.05	34.99%
22.420.10000	ELECTED OFFICIAL SALARY	\$55,015.00	\$33,558.06	\$33,558.06	\$21,456.94	\$21,456.94	\$0.00	0.00%
22.420.10001	EMPLOYEE SALARIES	\$127,161.00	\$74,715.71	\$74,715.71	\$52,445.29	\$45,412.00	\$7,033.29	5.53%
22.420.10007	E.T. BUY BACK	\$1,670.00	\$0.00	\$0.00	\$1,670.00	\$0.00	\$1,670.00	100.00%
22.420.10008	OVERTIME	\$500.00	\$186.55	\$186.55	\$313.45	\$0.00	\$313.45	62.69%
22.420.11010	FICA	\$14,102.00	\$7,805.02	\$7,805.02	\$6,296.98	\$0.00	\$6,296.98	44.65%
22.420.11011	GROUP LIFE INSURANCE	\$108.00	\$54.12	\$54.12	\$53.88	\$0.00	\$53.88	49.89%
22.420.11012	GROUP HEALTH INSURANCE	\$66,671.00	\$31,259.63	\$31,259.63	\$35,411.37	\$0.00	\$35,411.37	53.11%
22.420.11013	RETIREMENT	\$19,854.00	\$11,616.41	\$11,616.41	\$8,237.59	\$0.00	\$8,237.59	41.49%
22.420.11014	WORKERS COMPENSATION	\$428.00	\$196.21	\$196.21	\$231.79	\$0.00	\$231.79	54.16%
22.420.11015	UNEMPLOYMENT COMP INSURANCE	\$161.00	\$0.00	\$0.00	\$161.00	\$0.00	\$161.00	100.00%
22.420.11016	DENTAL INSURANCE	\$3,320.00	\$1,326.37	\$1,326.37	\$1,993.63	\$0.00	\$1,993.63	60.05%
22.420.11018	EXPENSE ACCOUNT	\$1,000.00	\$563.24	\$563.24	\$436.76	\$0.00	\$436.76	43.68%
22.420.12029	CONTRACT SERVICES	\$69,620.00	\$63,998.19	\$63,998.19	\$5,621.81	\$0.00	\$5,621.81	8.07%
22.420.12030	EQUIPMENT RENTAL	\$438.00	\$335.40	\$335.40	\$100.60	\$0.00	\$100.60	23.07%
22.420.13036	OFFICE SUPPLIES	\$2,500.00	\$1,431.48	\$1,431.48	\$1,068.52	\$246.29	\$822.23	32.89%
22.420.13037	DUES, LICENSES AND SUBSCRIPTIO	\$800.00	\$794.75	\$794.75	\$5.25	\$0.00	\$5.25	0.66%
22.420.16068	TELEPHONE/INTERNET	\$2,316.00	\$2,222.26	\$2,222.26	\$93.74	\$0.00	\$93.74	4.05%
22.420.19082	GENERAL MAINTENANCE & REPAIRS	\$300.00	\$67.50	\$67.50	\$232.50	\$0.00	\$232.50	77.50%
	Dept: REGISTER OF DEEDS - 420	\$365,962.00	\$230,130.90	\$230,130.90	\$135,831.10	\$67,115.23	\$68,715.87	18.78%
22.997.05991	TRANSFER REGISTRY/GEN.FUND	(\$25,962.00)	\$0.00	\$0.00	(\$25,962.00)	\$0.00	(\$25,962.00)	100.00%
	Dept: TRANSFER OUT - 997	(\$25,962.00)	\$0.00	\$0.00	(\$25,962.00)	\$0.00	(\$25,962.00)	100.00%
	Fund: REGISTER OF DEEDS - 22	\$340,000.00	\$230,130.90	\$230,130.90	\$109,869.10	\$67,115.23	\$42,753.87	12.57%
24.345.10008	OVERTIME	\$1,607.00	\$729.07	\$729.07	\$877.93	\$0.00	\$877.93	54.63%
24.345.11010	FICA	\$24.00	\$10.30	\$10.30	\$13.70	\$0.00	\$13.70	57.08%
24.345.11011	GROUP LIFE/DISABILITY	\$0.00	\$0.20	\$0.20	(\$0.20)	\$0.00	(\$0.20)	0.00%
24.345.11012	GROUP HEALTH INSURANCE	\$0.00	\$70.52	\$70.52	(\$70.52)	\$0.00	(\$70.52)	0.00%
24.345.11013	RETIREMENT	\$408.00	\$184.45	\$184.45	\$223.55	\$0.00	\$223.55	54.79%
24.345.11014	WORKERS COMPENSATION	\$52.00	\$23.84	\$23.84	\$28.16	\$0.00	\$28.16	54.15%
24.345.11016	DENTAL INSURANCE	\$0.00	\$6.65	\$6.65	(\$6.65)	\$0.00	(\$6.65)	0.00%
24.345.17073	MISCELLANEOUS EXPENSES	\$7,909.00	\$2,609.12	\$2,609.12	\$5,299.88	\$0.00	\$5,299.88	67.01%
	Dept: ENFORCING UNDERAGE DRINKING LAWS - 345	\$10,000.00	\$3,634.15	\$3,634.15	\$6,365.85	\$0.00	\$6,365.85	63.66%
24.445.10001	EMPLOYEE SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$89,736.00	(\$89,736.00)	0.00%
	Dept: DOMESTIC VIOLENCE GRANT - 445	\$0.00	\$0.00	\$0.00	\$0.00	\$89,736.00	(\$89,736.00)	0.00%
24.527.10001	OFFICE SALARIES	\$11,195.00	\$29,953.28	\$29,953.28	(\$18,758.28)	\$0.00	(\$18,758.28)	-167.56%
24.527.11010	FICA	\$857.00	\$2,263.25	\$2,263.25	(\$1,406.25)	\$0.00	(\$1,406.25)	-164.09%
	Dept: JAG GRANT - 527	\$12,052.00	\$32,216.53	\$32,216.53	(\$20,164.53)	\$0.00	(\$20,164.53)	-167.31%

Sullivan County

H. 15

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.606.11018	EXPENSE ACCOUNT \$3,500	\$3,500.00	\$629.00	\$629.00	\$2,871.00	\$0.00	\$2,871.00	82.03%
	Dept: GED TRAIL PROGRAM - 606	\$3,500.00	\$629.00	\$629.00	\$2,871.00	\$0.00	\$2,871.00	82.03%
24.645.10001	DEPUTY SHERIFF PAYROLL	\$66,893.00	\$29,591.50	\$29,591.50	\$37,301.50	\$89,736.00	(\$52,434.50)	-78.39%
24.645.10008	OVERTIME	\$2,000.00	\$2,816.81	\$2,816.81	(\$816.81)	\$0.00	(\$816.81)	-40.84%
24.645.11010	FICA	\$5,146.00	\$2,303.60	\$2,303.60	\$2,842.40	\$0.00	\$2,842.40	55.24%
24.645.11013	RETIREMENT	\$508.00	\$712.64	\$712.64	(\$204.64)	\$0.00	(\$204.64)	-40.28%
24.645.11014	WORKERS COMPENSATION	\$4,093.00	\$1,876.38	\$1,876.38	\$2,216.62	\$0.00	\$2,216.62	54.16%
24.645.11015	UNEMPLOYMENT COMP INSURANCE	\$347.00	\$0.00	\$0.00	\$347.00	\$0.00	\$347.00	100.00%
24.645.12029	CONTRACT SERVICES	\$1,985.00	\$0.00	\$0.00	\$1,985.00	\$0.00	\$1,985.00	100.00%
24.645.13031	UNIFORMS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
24.645.13039	SECURITY SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
24.645.16069	GASOLINE	\$6,073.00	\$0.00	\$0.00	\$6,073.00	\$0.00	\$6,073.00	100.00%
24.645.17073	MISCELLANEOUS EXPENSE	\$2,539.00	\$807.92	\$807.92	\$1,731.08	\$0.00	\$1,731.08	68.18%
24.645.19082	GENERAL MAINTENANCE & REPAIRS	\$371.00	\$0.00	\$0.00	\$371.00	\$0.00	\$371.00	100.00%
24.645.19083	RADIO MAINTENANCE	\$500.00	\$520.00	\$520.00	(\$20.00)	\$0.00	(\$20.00)	-4.00%
24.645.19084	VEHICLE REPAIR	\$4,000.00	\$532.27	\$532.27	\$3,467.73	\$0.00	\$3,467.73	86.69%
	Dept: OUTSIDE DETAIL - 645	\$95,455.00	\$39,227.12	\$39,227.12	\$56,227.88	\$89,736.00	(\$33,508.12)	-35.10%
24.646.10001	SALARIES-DEPUTIES	\$0.00	\$170.49	\$170.49	(\$170.49)	\$89,736.00	(\$89,906.49)	0.00%
24.646.10008	OVERTIME	\$5,900.00	\$2,888.57	\$2,888.57	\$2,111.43	\$0.00	\$2,111.43	42.23%
24.646.11010	FICA	\$73.00	\$41.56	\$41.56	\$31.44	\$0.00	\$31.44	43.07%
24.646.11011	GROUP LIFE/DISABILITY	\$0.00	\$0.97	\$0.97	(\$0.97)	\$0.00	(\$0.97)	0.00%
24.646.11012	GROUP HEALTH INSURANCE	\$0.00	\$596.79	\$596.79	(\$596.79)	\$0.00	(\$596.79)	0.00%
24.646.11013	RETIREMENT	\$1,270.00	\$773.93	\$773.93	\$496.07	\$0.00	\$496.07	39.06%
24.646.11014	WORKERS COMPENSATION	\$162.00	\$74.27	\$74.27	\$87.73	\$0.00	\$87.73	54.15%
24.646.11016	DENTAL INSURANCE	\$0.00	\$22.96	\$22.96	(\$22.96)	\$0.00	(\$22.96)	0.00%
	Dept: HIGHWAY SAFETY - 646	\$6,505.00	\$4,569.54	\$4,569.54	\$1,935.46	\$89,736.00	(\$87,800.54)	-1349.74%
24.647.10008	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$89,736.00	(\$89,736.00)	0.00%
	Dept: CHRV GRANT - 647	\$0.00	\$0.00	\$0.00	\$0.00	\$89,736.00	(\$89,736.00)	0.00%
24.745.10001	SALARIES-DEPUTY	\$27,868.00	\$21,056.00	\$21,056.00	\$6,812.00	\$38,480.00	(\$31,668.00)	-113.64%
24.745.11010	FICA	\$2,132.00	\$1,600.75	\$1,600.75	\$531.25	\$0.00	\$531.25	24.92%
	Dept: DRUG TASK FORCE GRANT - 745	\$30,000.00	\$22,656.75	\$22,656.75	\$7,343.25	\$38,480.00	(\$31,136.75)	-103.79%
24.953.10001	REGIONAL NETWORK/CURN COOR \$5	\$35,981.67	\$30,154.65	\$30,154.65	\$5,827.02	\$21,833.16	(\$16,006.14)	-44.48%
24.953.11010	FICA	\$4,348.00	\$2,672.48	\$2,672.48	\$1,675.52	\$0.00	\$1,675.52	38.54%
24.953.11011	LIFE INSURANCE	\$24.00	\$13.12	\$13.12	\$10.88	\$0.00	\$10.88	45.33%
24.953.11013	RETIREMENT	\$6,123.00	\$3,762.24	\$3,762.24	\$2,360.76	\$0.00	\$2,360.76	38.56%
24.953.11014	WORKERS COMPENSATION	\$110.00	\$50.43	\$50.43	\$59.57	\$0.00	\$59.57	54.15%
24.953.11015	UNEMPLOYMENT COMP INSURANCE	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
24.953.11017	EDUCATION & TRAINING	\$2,500.00	\$2,561.65	\$2,561.65	(\$61.65)	\$0.00	(\$61.65)	-2.47%
24.953.11018	EXPENSE ACCOUNT State budget \$	\$3,113.33	\$0.00	\$0.00	\$3,113.33	\$0.00	\$3,113.33	100.00%
24.953.11019	TRAVEL	\$2,500.00	\$1,090.21	\$1,090.21	\$1,409.79	\$0.00	\$1,409.79	56.39%
24.953.12020	AUDIT & LEGAL	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
24.953.12029	CONTRACT SERVICES	\$5,000.00	\$6,172.78	\$6,172.78	(\$1,172.78)	\$0.00	(\$1,172.78)	-23.46%
24.953.12031	ADVERTISING	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
24.953.13036	OFFICE SUPPLIES FY13 \$3,100	\$2,000.00	\$425.44	\$425.44	\$1,574.56	\$0.00	\$1,574.56	78.73%
24.953.13038	POSTAGE	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
24.953.16068	TELEPHONE/INTERNET	\$1,200.00	\$67.85	\$67.85	\$1,132.15	\$0.00	\$1,132.15	94.35%

Sullivan County

A.16

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2013

To Date: 1/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.953.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: REGIONAL NETWORK/CUFSAP - 953	\$65,380.00	\$46,970.85	\$46,970.85	\$18,409.15	\$21,833.16	(\$3,424.01)	-5.24%
24.955.10001	SALARY	\$46,363.00	\$28,530.74	\$28,530.74	\$17,832.26	\$17,831.67	\$0.59	0.00%
24.955.11010	FICA	\$3,733.00	\$2,248.46	\$2,248.46	\$1,484.54	\$0.00	\$1,484.54	39.77%
24.955.11011	LIFE INSURANCE	\$24.00	\$13.12	\$13.12	\$10.88	\$0.00	\$10.88	45.33%
24.955.11012	GROUP HEALTH INSURANCE	\$10,577.00	\$5,756.94	\$5,756.94	\$4,820.06	\$0.00	\$4,820.06	45.57%
24.955.11013	RETIREMENT	\$5,256.00	\$3,234.56	\$3,234.56	\$2,021.44	\$0.00	\$2,021.44	38.46%
24.955.11014	WORKERS COMPENSATION	\$110.00	\$50.43	\$50.43	\$59.57	\$0.00	\$59.57	54.15%
24.955.11015	UNEMPLOYMENT COMP INSURANCE	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
24.955.11016	DENTAL INSURANCE	\$477.00	\$198.70	\$198.70	\$278.30	\$0.00	\$278.30	58.34%
24.955.11018	EXPENSE ACCOUNT \$1,530	\$823.00	\$273.15	\$273.15	\$549.85	\$0.00	\$549.85	66.81%
24.955.11019	TRAVEL	\$2,350.00	\$1,094.70	\$1,094.70	\$1,255.30	\$0.00	\$1,255.30	53.42%
24.955.12020	LEGAL SERVICES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
24.955.12029	CONTRACT SERVICES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
24.955.12031	ADVERTISING	\$750.00	\$20.00	\$20.00	\$730.00	\$0.00	\$730.00	97.33%
24.955.13036	OFFICE SUPPLIES	\$300.00	\$163.59	\$163.59	\$136.41	\$0.00	\$136.41	45.47%
24.955.13037	SUBSCRIPTIONS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
24.955.16068	TELEPHONE/INTERNET	\$1,000.00	\$224.15	\$224.15	\$775.85	\$0.00	\$775.85	77.59%
24.955.19082	GENERAL MAINTENANCE & REPAIRS	\$600.00	\$9.95	\$9.95	\$590.05	\$0.00	\$590.05	98.34%
	Dept: PHNC - 955	\$75,293.00	\$41,818.49	\$41,818.49	\$33,474.51	\$17,831.67	\$15,642.84	20.78%
24.964.10001	SALARY FOR DFC \$45,300	\$53,508.00	\$30,249.08	\$30,249.08	\$23,258.92	\$17,283.76	\$5,975.16	11.17%
24.964.11010	FICA \$3,466	\$3,636.00	\$2,115.52	\$2,115.52	\$1,520.48	\$0.00	\$1,520.48	41.82%
24.964.11011	LIFE INSURANCE \$51	\$20.00	\$13.12	\$13.12	\$12.88	\$0.00	\$12.88	49.54%
24.964.11012	HEALTH INSURANCE \$19,488	\$19,488.00	\$0.00	\$0.00	\$19,488.00	\$0.00	\$19,488.00	100.00%
24.964.11013	RETIREMENT \$3,660	\$4,353.00	\$2,978.40	\$2,978.40	\$1,374.60	\$0.00	\$1,374.60	31.58%
24.964.11014	WORKERS COMPENSATION \$1,133	\$1,188.00	\$544.62	\$544.62	\$643.38	\$0.00	\$643.38	54.16%
24.964.11015	UNEMPLOYMENT \$44	\$22.00	\$0.00	\$0.00	\$22.00	\$0.00	\$22.00	100.00%
24.964.11016	DENTAL INSURANCE \$1,131	\$1,131.00	\$0.00	\$0.00	\$1,131.00	\$0.00	\$1,131.00	100.00%
24.964.11017	TRAINING & EDUCATION \$500	\$500.00	\$350.00	\$350.00	\$150.00	\$0.00	\$150.00	30.00%
24.964.11018	EXPENSE ACCOUNT \$14,900	\$6,500.00	\$31,242.25	\$31,242.25	(\$24,742.25)	\$0.00	(\$24,742.25)	-380.65%
24.964.11019	TRAVEL \$6,370	\$7,860.00	\$8,106.37	\$8,106.37	(\$246.37)	\$0.00	(\$246.37)	-3.13%
24.964.12029	CONTRACT SERVICES \$18,600	\$14,275.00	\$5,580.95	\$5,580.95	\$8,694.05	\$0.00	\$8,694.05	60.90%
24.964.12030	EQUIPMENT RENTAL \$1,908	\$1,908.00	\$658.61	\$658.61	\$1,249.39	\$0.00	\$1,249.39	65.48%
24.964.12031	MARKETING/ADVERTISING \$1,761	\$4,033.00	\$1,581.36	\$1,581.36	\$2,451.64	\$0.00	\$2,451.64	60.79%
24.964.13030	OCCUPANCY/OFFICE RENT \$3,600	\$1,692.00	\$0.00	\$0.00	\$1,692.00	\$0.00	\$1,692.00	100.00%
24.964.13032	GENERAL SUPPLIES \$4,700	\$4,700.00	\$1,906.72	\$1,906.72	\$2,793.28	\$0.00	\$2,793.28	59.43%
24.964.13038	POSTAGE \$296	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
	Dept: SAMSHA DFC \$125,000 - 954	\$125,000.00	\$85,327.00	\$85,327.00	\$39,673.00	\$17,283.76	\$22,389.24	17.91%
24.982.10001	OFFICE SALARY	\$2,440.00	\$1,501.58	\$1,501.58	\$938.42	\$938.50	(\$0.08)	0.00%
24.982.11018	EXPENSE ACCOUNT	\$705.00	\$0.00	\$0.00	\$705.00	\$0.00	\$705.00	100.00%
24.982.11019	TRAVEL	\$650.00	\$137.01	\$137.01	\$512.99	\$0.00	\$512.99	78.92%
24.982.12029	CONTRACT SERVICES	\$5,330.00	\$2,432.96	\$2,432.96	\$2,897.04	\$0.00	\$2,897.04	54.35%
24.982.12031	ADVERTISING	\$500.00	\$106.61	\$106.61	\$393.39	\$0.00	\$393.39	78.68%
	Dept: RPHNS IMMUNIZATION - 982	\$9,625.00	\$4,178.16	\$4,178.16	\$5,446.84	\$938.50	\$4,508.34	46.84%
	Fund: GRANTS - 24	\$432,810.00	\$281,227.59	\$281,227.59	\$151,582.41	\$455,311.09	(\$303,728.68)	-70.18%
40.480.21096	SCHC CAPITAL BUILDING ADDITION	\$170,000.00	\$34,003.32	\$34,003.32	\$135,996.68	\$0.00	\$135,996.68	80.00%
40.480.21097	SCHC CAPITAL	\$120,500.00	\$64,451.68	\$64,451.68	\$56,048.32	\$0.00	\$56,048.32	46.51%

Sullivan County

H. 57

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
Dept: SCHC CAPITAL - 480		\$290,500.00	\$98,455.00	\$98,455.00	\$192,045.00	\$0.00	\$192,045.00	66.11%
40.492.10001	MARKETING SALARIES	\$75,606.00	\$46,545.57	\$46,545.57	\$29,060.43	\$29,081.72	(\$21.29)	-0.03%
40.492.10008	OVERTIME	\$600.00	\$268.62	\$268.62	\$331.38	\$0.00	\$331.38	55.23%
40.492.11010	FICA	\$5,830.00	\$3,041.22	\$3,041.22	\$2,788.78	\$0.00	\$2,788.78	47.83%
40.492.11011	GROUP LIFE INSURANCE	\$43.00	\$26.24	\$26.24	\$16.76	\$0.00	\$16.76	38.98%
40.492.11012	GROUP HEALTH INSURANCE	\$33,554.00	\$26,479.48	\$26,479.48	\$7,074.52	\$0.00	\$7,074.52	21.08%
40.492.11013	RETIREMENT	\$8,207.00	\$5,041.92	\$5,041.92	\$3,165.08	\$0.00	\$3,165.08	38.57%
40.492.11014	WORKERS COMPENSATION	\$286.00	\$131.11	\$131.11	\$154.89	\$0.00	\$154.89	54.16%
40.492.11015	UNEMPLOYMENT COMP INSURANCE	\$92.00	\$0.00	\$0.00	\$92.00	\$0.00	\$92.00	100.00%
40.492.11016	DENTAL INSURANCE	\$1,792.00	\$1,001.84	\$1,001.84	\$790.16	\$0.00	\$790.16	44.09%
40.492.11017	EDUCATION AND TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.492.11019	TRAVEL EXPENSES	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
40.492.12031	ADVERTISING & PUBLIC RELATION	\$7,500.00	\$2,305.91	\$2,305.91	\$5,194.09	\$0.00	\$5,194.09	69.25%
40.492.13032	MARKETING SUPPLIES & MATERIAL	\$2,000.00	\$458.27	\$458.27	\$1,541.73	\$0.00	\$1,541.73	77.09%
40.492.13036	OFFICE SUPPLIES	\$1,000.00	\$510.88	\$510.88	\$489.12	\$0.00	\$489.12	48.91%
Dept: MARKETING - 492		\$137,760.00	\$85,811.06	\$85,811.06	\$51,948.94	\$29,081.72	\$22,867.22	16.60%
40.500.10001	SALARIES	\$209,408.00	\$118,959.91	\$118,959.91	\$90,448.09	\$74,293.13	\$16,154.96	7.71%
40.500.10007	E.T. BUY BACK	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
40.500.10008	OVERTIME	\$500.00	\$150.41	\$150.41	\$349.59	\$0.00	\$349.59	69.92%
40.500.11010	FICA	\$18,203.00	\$8,780.69	\$8,780.69	\$7,422.31	\$0.00	\$7,422.31	45.81%
40.500.11011	GROUP LIFE INSURANCE	\$65.00	\$39.36	\$39.36	\$25.64	\$0.00	\$25.64	39.45%
40.500.11012	GROUP HEALTH INSURANCE	\$39,466.00	\$23,021.60	\$23,021.60	\$16,444.40	\$0.00	\$16,444.40	41.67%
40.500.11013	RETIREMENT	\$21,062.00	\$12,828.24	\$12,828.24	\$8,233.76	\$0.00	\$8,233.76	39.09%
40.500.11014	WORKERS COMPENSATION	\$568.00	\$260.38	\$260.38	\$307.62	\$0.00	\$307.62	54.16%
40.500.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$0.00	\$0.00	\$138.00	\$0.00	\$138.00	100.00%
40.500.11016	DENTAL INSURANCE	\$2,088.00	\$655.80	\$655.80	\$1,432.20	\$0.00	\$1,432.20	68.59%
40.500.11017	EDUCATION & CONFERENCES	\$4,500.00	\$1,030.97	\$1,030.97	\$3,469.03	\$0.00	\$3,469.03	77.09%
40.500.11019	TRAVEL	\$1,000.00	\$610.44	\$610.44	\$389.56	\$0.00	\$389.56	38.96%
40.500.12021	AUDIT	\$7,500.00	\$6,043.10	\$6,043.10	\$1,456.90	\$0.00	\$1,456.90	19.43%
40.500.12029	CONTRACT SERVICES	\$76,542.00	\$55,053.27	\$55,053.27	\$21,488.73	\$0.00	\$21,488.73	28.07%
40.500.13032	GENERAL SUPPLIES	\$0.00	\$7.82	\$7.82	(\$7.82)	\$0.00	(\$7.82)	0.00%
40.500.13036	OFFICE SUPPLIES	\$6,500.00	\$2,552.25	\$2,552.25	\$3,947.75	\$0.00	\$3,947.75	60.73%
40.500.13037	DUES, LICENSES & SUBSCRIPTIONS	\$7,710.00	\$714.66	\$714.66	\$6,995.34	\$0.00	\$6,995.34	90.73%
40.500.13038	POSTAGE	\$6,000.00	\$2,419.70	\$2,419.70	\$3,580.30	\$0.00	\$3,580.30	59.67%
40.500.16068	TELEPHONE/INTERNET	\$36,000.00	\$16,993.61	\$16,993.61	\$19,006.39	\$0.00	\$19,006.39	52.80%
40.500.20092	MEDICAID ASSESSMENT	\$633,126.00	\$291,255.97	\$291,255.97	\$341,870.03	\$0.00	\$341,870.03	54.00%
40.500.21097	EQUIPMENT	\$10,000.00	\$2,755.78	\$2,755.78	\$7,244.22	\$0.00	\$7,244.22	72.44%
40.500.22093	INSURANCE	\$51,880.00	\$51,869.00	\$51,869.00	\$11.00	\$0.00	\$11.00	0.02%
Dept: ADMINISTRATION - 500		\$1,131,156.00	\$596,002.96	\$596,002.96	\$535,153.04	\$74,293.13	\$460,859.91	40.74%
40.501.15051	RESIDENT STORE FUND 40	\$6,500.00	\$1,660.18	\$1,660.18	\$4,839.82	\$0.00	\$4,839.82	74.46%
Dept: SCHC RESIDENT ACCOUNT - 501		\$6,500.00	\$1,660.18	\$1,660.18	\$4,839.82	\$0.00	\$4,839.82	74.46%
40.530.10001	SALARIES	\$746,118.00	\$453,840.64	\$453,840.64	\$292,277.36	\$267,528.21	\$24,749.15	3.32%
40.530.10007	E.T. BUY BACK	\$1,200.00	\$832.40	\$832.40	\$367.60	\$0.00	\$367.60	30.63%
40.530.10008	OVERTIME	\$17,000.00	\$20,686.96	\$20,686.96	(\$3,686.96)	\$0.00	(\$3,686.96)	-21.69%
40.530.10009	PERFORMANCE INCREASE	\$2,000.00	\$1,500.00	\$1,500.00	\$500.00	\$0.00	\$500.00	25.00%
40.530.11010	FICA	\$58,623.00	\$33,504.43	\$33,504.43	\$25,118.57	\$0.00	\$25,118.57	42.85%
40.530.11011	GROUP LIFE INSURANCE	\$518.00	\$270.60	\$270.60	\$247.40	\$0.00	\$247.40	47.76%
40.530.11012	GROUP HEALTH INSURANCE	\$275,386.00	\$122,607.76	\$122,607.76	\$152,778.24	\$0.00	\$152,778.24	55.48%

Sullivan County

A18

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

From Date: 7/1/2013

To Date: 1/31/2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.530.11013	RETIREMENT	\$82,533.00	\$49,065.49	\$49,065.49	\$33,467.51	\$0.00	\$33,467.51	40.55%
40.530.11014	WORKERS COMPENSATION	\$25,152.00	\$11,530.62	\$11,530.62	\$13,621.38	\$0.00	\$13,621.38	54.16%
40.530.11015	UNEMPLOYMENT COMP INSURANCE	\$1,150.00	\$0.00	\$0.00	\$1,150.00	\$0.00	\$1,150.00	100.00%
40.530.11016	DENTAL INSURANCE	\$15,977.00	\$5,854.30	\$5,854.30	\$10,122.70	\$0.00	\$10,122.70	63.36%
40.530.11017	EDUCATION & CONFERENCES	\$3,000.00	\$145.00	\$145.00	\$2,855.00	\$0.00	\$2,855.00	95.17%
40.530.12029	CONTRACT SERVICES	\$64,000.00	\$33,657.71	\$33,657.71	\$30,342.29	\$0.00	\$30,342.29	47.41%
40.530.13032	GENERAL SUPPLIES	\$67,000.00	\$30,788.03	\$30,788.03	\$36,211.97	\$0.00	\$36,211.97	54.05%
40.530.14042	FOOD	\$689,227.00	\$388,873.59	\$388,873.59	\$300,353.41	\$0.00	\$300,353.41	43.58%
40.530.21097	EQUIPMENT	\$14,000.00	\$4,392.00	\$4,392.00	\$9,608.00	\$0.00	\$9,608.00	68.63%
	Dept: DIETARY - 530	\$2,062,884.00	\$1,157,549.53	\$1,157,549.53	\$905,334.47	\$267,528.21	\$637,806.26	30.92%
40.540.10001	SALARIES SUPERVISORS STAFF	\$582,733.00	\$355,310.40	\$355,310.40	\$227,422.60	\$220,068.41	\$7,354.19	1.26%
40.540.10002	SALARIES REGISTERED NURSES	\$442,919.00	\$272,599.36	\$272,599.36	\$170,319.64	\$141,588.80	\$28,730.84	6.49%
40.540.10003	SALARIES L.P.N.'S	\$959,215.00	\$478,472.01	\$478,472.01	\$480,742.99	\$251,316.84	\$229,426.15	23.92%
40.540.10004	SALARIES NURSING AIDES	\$1,750,725.00	\$1,178,401.83	\$1,178,401.83	\$572,323.17	\$600,590.71	(\$28,267.54)	-1.61%
40.540.10006	CLERICAL	\$122,179.00	\$76,306.25	\$76,306.25	\$45,872.75	\$47,174.11	(\$1,301.36)	-1.07%
40.540.10007	E.T. BUY BACK	\$5,000.00	\$9,280.36	\$9,280.36	(\$4,280.36)	\$0.00	(\$4,280.36)	-85.61%
40.540.10008	OVERTIME	\$402,318.00	\$200,364.47	\$200,364.47	\$201,953.53	\$0.00	\$201,953.53	50.20%
40.540.10009	PERFORMANCE INCREASE	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	50.00%
40.540.10022	SALARIES RN - PER DIEM	\$109,445.00	\$93,218.87	\$93,218.87	\$15,226.13	\$224,000.00	(\$208,773.87)	-192.52%
40.540.10033	SALARIES L.P.N.'s - PER DIEM	\$234,459.00	\$95,090.61	\$95,090.61	\$139,368.39	\$147,200.00	(\$7,831.61)	-3.34%
40.540.10044	SALARIES NURSING AIDES-PER DIE	\$302,538.00	\$144,121.03	\$144,121.03	\$158,416.97	\$219,600.00	(\$61,183.03)	-20.22%
40.540.10055	RN AGENCY NURSING	\$0.00	\$2,593.25	\$2,593.25	(\$2,593.25)	\$0.00	(\$2,593.25)	0.00%
40.540.10066	LPN AGENCY NURSING	\$0.00	\$11,492.25	\$11,492.25	(\$11,492.25)	\$0.00	(\$11,492.25)	0.00%
40.540.10077	LNA AGENCY NURSING	\$0.00	\$9,714.39	\$9,714.39	(\$9,714.39)	\$0.00	(\$9,714.39)	0.00%
40.540.11010	FICA	\$376,727.00	\$206,921.30	\$206,921.30	\$169,805.70	\$182.48	\$169,623.22	45.03%
40.540.11011	GROUP LIFE INSURANCE	\$2,450.00	\$1,081.58	\$1,081.58	\$1,368.42	\$0.82	\$1,367.60	55.82%
40.540.11012	GROUP HEALTH INSURANCE	\$1,120,931.00	\$610,981.02	\$610,981.02	\$509,949.98	(\$3,558.24)	\$513,508.22	45.81%
40.540.11013	RETIREMENT	\$341,000.00	\$197,565.52	\$197,565.52	\$143,434.48	\$0.00	\$143,434.48	42.06%
40.540.11014	WORKERS COMPENSATION	\$160,852.00	\$73,740.57	\$73,740.57	\$87,111.43	\$0.00	\$87,111.43	54.16%
40.540.11015	UNEMPLOYMENT COMP INSURANCE	\$47,500.00	\$0.00	\$0.00	\$47,500.00	\$0.00	\$47,500.00	100.00%
40.540.11016	DENTAL INSURANCE	\$56,859.00	\$23,625.72	\$23,625.72	\$33,233.28	\$52.58	\$33,180.70	58.36%
40.540.11017	EDUCATION & CONFERENCES	\$19,000.00	\$6,758.17	\$6,758.17	\$3,241.83	\$0.00	\$3,241.83	32.42%
40.540.12029	CONTRACT SERVICES	\$0.00	\$970.00	\$970.00	(\$970.00)	\$0.00	(\$970.00)	0.00%
40.540.12030	EQUIPMENT RENTAL	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
40.540.13032	GENERAL SUPPLIES	\$20,000.00	\$12,924.80	\$12,924.80	\$7,075.20	\$0.00	\$7,075.20	35.38%
40.540.14052	MEDICAL SUPPLIES	\$280,000.00	\$140,908.32	\$140,908.32	\$139,091.68	\$0.00	\$139,091.68	49.68%
40.540.14053	OXYGEN	\$11,500.00	\$7,495.00	\$7,495.00	\$4,005.00	\$0.00	\$4,005.00	34.83%
40.540.19082	GENERAL MAINTENANCE & REPAIRS	\$10,000.00	\$5,153.01	\$5,153.01	\$4,846.99	\$750.00	\$4,096.99	40.97%
40.540.21097	EQUIPMENT	\$35,000.00	\$16,564.08	\$16,564.08	\$18,435.92	\$0.00	\$18,435.92	52.67%
	Dept: NURSING - 540	\$7,396,350.00	\$4,236,654.17	\$4,236,654.17	\$3,159,695.83	\$1,848,966.51	\$1,310,729.32	17.72%
40.550.10001	SALARIES	\$389,634.00	\$228,373.58	\$228,373.58	\$161,260.42	\$143,099.19	\$18,161.23	4.66%
40.550.10007	ET BUY BACK	\$1,800.00	\$1,342.60	\$1,342.60	\$457.40	\$0.00	\$457.40	25.41%
40.550.10008	OVERTIME	\$9,550.00	\$12,562.82	\$12,562.82	(\$3,012.82)	\$0.00	(\$3,012.82)	-31.55%
40.550.10009	PERFORMANCE INCREASE	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
40.550.11010	FICA	\$30,714.00	\$17,753.97	\$17,753.97	\$12,960.03	\$0.00	\$12,960.03	42.20%
40.550.11011	GROUP LIFE INSURANCE	\$195.00	\$94.30	\$94.30	\$100.70	\$0.00	\$100.70	51.64%
40.550.11012	GROUP HEALTH INSURANCE	\$127,593.00	\$45,430.28	\$45,430.28	\$82,162.72	\$0.00	\$82,162.72	64.39%
40.550.11013	RETIREMENT	\$39,426.00	\$25,019.89	\$25,019.89	\$14,406.11	\$0.00	\$14,406.11	36.54%
40.550.11014	WORKERS COMPENSATION	\$12,873.00	\$5,901.46	\$5,901.46	\$6,971.54	\$0.00	\$6,971.54	54.16%
40.550.11015	UNEMPLOYMENT COMP INSURANCE	\$1,320.00	\$0.00	\$0.00	\$1,320.00	\$0.00	\$1,320.00	100.00%

Sullivan County

H.19

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2013

To Date: 1/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.550.11016	DENTAL INSURANCE	\$5,774.00	\$1,808.26	\$1,808.26	\$3,965.74	\$0.00	\$3,965.74	68.68%
40.550.11017	EDUCATION & TRAINING	\$3,000.00	\$1,105.99	\$1,105.99	\$1,894.01	\$0.00	\$1,894.01	63.13%
40.550.12025	OPERATIONS: DIETARY MAINTENANC	\$10,000.00	\$6,230.89	\$6,230.89	\$3,769.11	\$0.00	\$3,769.11	37.69%
40.550.12029	CONTRACT SERVICES	\$103,840.00	\$36,468.92	\$36,468.92	\$67,371.08	\$0.00	\$67,371.08	64.88%
40.550.13032	GENERAL SUPPLIES	\$21,000.00	\$6,551.83	\$6,551.83	\$14,448.17	\$0.00	\$14,448.17	68.80%
40.550.13037	DUES, LICENSES & SUBSCRIPTIONS	\$2,220.00	\$1,485.00	\$1,485.00	\$735.00	\$0.00	\$735.00	33.11%
40.550.16062	PROPANE	\$10,000.00	\$9,938.18	\$9,938.18	\$61.82	\$0.00	\$61.82	0.62%
40.550.16065	FUEL OIL	\$50,000.00	\$64,356.27	\$64,356.27	(\$14,356.27)	\$0.00	(\$14,356.27)	-28.71%
40.550.16069	GASOLINE	\$9,000.00	\$6,135.43	\$6,135.43	\$2,864.57	\$0.00	\$2,864.57	31.83%
40.550.18080	CARE OF GROUNDS	\$8,000.00	\$5,648.14	\$5,648.14	\$2,351.86	\$0.00	\$2,351.86	29.40%
40.550.19082	GENERAL MAINTENANCE & REPAIRS	\$70,000.00	\$40,134.40	\$40,134.40	\$29,865.60	\$0.00	\$29,865.60	42.67%
40.550.19084	VEHICLE REPAIRS	\$7,000.00	\$1,701.92	\$1,701.92	\$5,298.08	\$0.00	\$5,298.08	75.69%
40.550.20090	INTEREST PAYMENT	\$692.00	\$707.10	\$707.10	(\$15.10)	\$0.00	(\$15.10)	-2.18%
40.550.20091	PRINCIPAL PAYMENT	\$26,920.00	\$26,919.99	\$26,919.99	\$0.01	\$0.00	\$0.01	0.00%
40.550.20093	TAXES-PROPERTY	\$32,500.00	\$17,898.00	\$17,898.00	\$14,602.00	\$0.00	\$14,602.00	44.93%
40.550.21097	EQUIPMENT	\$2,000.00	\$9,617.50	\$9,617.50	(\$7,617.50)	\$0.00	(\$7,617.50)	-380.88%
	Dept: OPERATION OF PLANT - 550	\$975,551.00	\$573,686.72	\$573,686.72	\$401,864.28	\$143,099.19	\$258,765.09	26.53%
40.555.10001	OFFICE SALARIES	\$34,557.00	\$21,266.01	\$21,266.01	\$13,290.99	\$13,288.00	\$2.99	0.01%
40.555.10008	OVERTIME	\$250.00	\$345.33	\$345.33	(\$95.33)	\$0.00	(\$95.33)	-38.13%
40.555.11010	FICA	\$2,663.00	\$1,487.65	\$1,487.65	\$1,175.35	\$0.00	\$1,175.35	44.14%
40.555.11011	GROUP LIFE/DISABILITY	\$22.00	\$13.12	\$13.12	\$8.88	\$0.00	\$8.88	40.36%
40.555.11012	GROUP HEALTH INSURANCE	\$18,312.00	\$10,681.86	\$10,681.86	\$7,630.14	\$0.00	\$7,630.14	41.67%
40.555.11013	RETIREMENT	\$3,749.00	\$2,327.53	\$2,327.53	\$1,421.47	\$0.00	\$1,421.47	37.92%
40.555.11014	WORKERS COMPENSATION	\$1,118.00	\$512.53	\$512.53	\$605.47	\$0.00	\$605.47	54.16%
40.555.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$0.00	\$0.00	\$184.00	\$0.00	\$184.00	100.00%
40.555.11016	DENTAL INSURANCE	\$801.00	\$327.90	\$327.90	\$473.10	\$0.00	\$473.10	59.06%
40.555.11017	EDUCATION & TRAINING	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
40.555.12029	CONTRACT SERVICES	\$350.00	\$82.73	\$82.73	\$267.27	\$0.00	\$267.27	76.36%
40.555.13032	GENERAL SUPPLIES	\$700.00	\$776.64	\$776.64	(\$76.64)	\$0.00	(\$76.64)	-10.95%
40.555.19082	GENERAL MAINTENANCE & REPAIRS	\$250.00	\$53.68	\$53.68	\$196.32	\$0.00	\$196.32	78.53%
	Dept: CENTRAL SUPPLY - 555	\$63,206.00	\$37,874.98	\$37,874.98	\$25,331.02	\$13,288.00	\$12,043.02	19.05%
40.560.10001	SALARIES	\$187,547.00	\$110,936.04	\$110,936.04	\$76,610.96	\$63,068.80	\$13,542.16	7.22%
40.560.10008	OVERTIME	\$4,500.00	\$2,080.20	\$2,080.20	\$2,419.80	\$0.00	\$2,419.80	53.77%
40.560.10009	PERFORMANCE INCREASE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.11010	FICA	\$14,730.00	\$8,440.63	\$8,440.63	\$6,289.37	\$0.00	\$6,289.37	42.70%
40.560.11011	GROUP LIFE INSURANCE	\$132.00	\$65.60	\$65.60	\$66.40	\$0.00	\$66.40	50.30%
40.560.11012	GROUP HEALTH INSURANCE	\$18,305.00	\$10,677.38	\$10,677.38	\$7,627.62	\$0.00	\$7,627.62	41.67%
40.560.11013	RETIREMENT	\$20,738.00	\$11,079.64	\$11,079.64	\$9,658.36	\$0.00	\$9,658.36	46.57%
40.560.11014	WORKERS COMPENSATION	\$6,140.00	\$2,814.81	\$2,814.81	\$3,325.19	\$0.00	\$3,325.19	54.16%
40.560.11015	UNEMPLOYMENT COMP INSURANCE	\$276.00	\$0.00	\$0.00	\$276.00	\$0.00	\$276.00	100.00%
40.560.11016	DENTAL INSURANCE	\$1,311.00	\$1,005.80	\$1,005.80	\$305.20	\$0.00	\$305.20	23.28%
40.560.11017	EDUCATION & TRAINING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.13032	GENERAL SUPPLIES	\$21,500.00	\$7,708.51	\$7,708.51	\$13,791.49	\$0.00	\$13,791.49	64.15%
40.560.14043	LINEN	\$36,300.00	\$17,622.67	\$17,622.67	\$18,677.33	\$0.00	\$18,677.33	51.45%
40.560.19082	GENERAL MAINTENANCE & REPAIRS	\$12,500.00	\$4,742.61	\$4,742.61	\$7,757.39	\$0.00	\$7,757.39	62.06%
40.560.21097	EQUIPMENT	\$1,500.00	\$1,205.05	\$1,205.05	\$294.95	\$0.00	\$294.95	19.66%
	Dept: LAUNDRY & LINEN - 560	\$326,479.00	\$178,378.94	\$178,378.94	\$148,100.06	\$63,068.80	\$85,031.26	26.04%
40.570.10001	SALARIES	\$376,934.00	\$226,931.06	\$226,931.06	\$150,002.94	\$129,247.26	\$20,755.68	5.51%
40.570.10008	OVERTIME	\$5,000.00	\$1,159.29	\$1,159.29	\$3,840.71	\$0.00	\$3,840.71	76.81%

Sullivan County

A.20

A. Monthly Expense Delegates Report

From Date: 7/1/2013

To Date: 1/31/2014

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.570.10009	PERFORMANCE INCREASE	\$1,500.00	\$500.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	66.67%
40.570.11010	FICA	\$29,333.00	\$15,840.53	\$15,840.53	\$13,492.47	\$0.00	\$13,492.47	46.00%
40.570.11011	GROUP LIFE INSURANCE	\$324.00	\$161.54	\$161.54	\$162.46	\$0.00	\$162.46	50.14%
40.570.11012	GROUP HEALTH INSURANCE	\$125,435.00	\$63,961.70	\$63,961.70	\$61,473.30	\$0.00	\$61,473.30	49.01%
40.570.11013	RETIREMENT	\$41,296.00	\$22,638.08	\$22,638.08	\$18,657.92	\$0.00	\$18,657.92	45.18%
40.570.11014	WORKERS COMPENSATION	\$12,333.00	\$5,653.91	\$5,653.91	\$6,679.09	\$0.00	\$6,679.09	54.16%
40.570.11015	UNEMPLOYMENT COMP INSURANCE	\$2,940.00	\$0.00	\$0.00	\$2,940.00	\$0.00	\$2,940.00	100.00%
40.570.11016	DENTAL INSURANCE	\$8,203.00	\$3,098.66	\$3,098.66	\$5,104.34	\$0.00	\$5,104.34	62.23%
40.570.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.570.12039	FLOOR CARE	\$7,500.00	\$6,404.10	\$6,404.10	\$1,095.90	\$0.00	\$1,095.90	14.61%
40.570.13033	CLEANING SUPPLIES	\$37,000.00	\$18,212.93	\$18,212.93	\$18,787.07	\$0.00	\$18,787.07	50.78%
40.570.19082	GENERAL MAINTENANCE & REPAIRS	\$3,000.00	\$1,458.05	\$1,458.05	\$1,541.95	\$0.00	\$1,541.95	51.40%
40.570.21097	EQUIPMENT	\$2,850.00	\$1,867.44	\$1,867.44	\$982.56	\$0.00	\$982.56	34.48%
	Dept: HOUSEKEEPING - 570	\$654,648.00	\$367,887.29	\$367,887.29	\$286,760.71	\$129,247.26	\$157,513.45	24.06%
40.580.12029	CONTRACT SERVICES	\$27,000.00	\$13,334.90	\$13,334.90	\$13,665.10	\$0.00	\$13,665.10	50.61%
40.580.14044	DRUGS - BILLABLE	\$9,500.00	\$1,807.45	\$1,807.45	\$7,692.55	\$0.00	\$7,692.55	80.97%
	Dept: PHYSICIAN & PHARMACY - 580	\$36,500.00	\$15,142.35	\$15,142.35	\$21,357.65	\$0.00	\$21,357.65	58.51%
40.585.12032	THERAPY SERVICES	\$260,900.00	\$83,024.22	\$83,024.22	\$176,975.78	\$0.00	\$176,975.78	68.07%
40.585.12035	MED. PART A: SPEECH EXPENSES	\$0.00	\$48.98	\$48.98	(\$48.98)	\$0.00	(\$48.98)	0.00%
40.585.12036	MED. PART A: XRAY EXPENSE	\$4,600.00	\$2,318.11	\$2,318.11	\$2,181.89	\$0.00	\$2,181.89	48.49%
40.585.12037	MED. PART A: LAB EXPENSE	\$15,000.00	\$3,350.97	\$3,350.97	\$11,649.03	\$0.00	\$11,649.03	77.66%
40.585.12038	MED. PART A: AMBULANCE EX	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
40.585.14044	MED. PART A: PHARMACY EXP	\$150,000.00	\$37,311.62	\$37,311.62	\$112,688.38	\$0.00	\$112,688.38	75.13%
40.585.14052	MEDICAL EXPENSES	\$5,000.00	\$270.01	\$270.01	\$4,729.99	\$0.00	\$4,729.99	94.60%
	Dept: MEDICARE PART A - 585	\$436,000.00	\$126,323.91	\$126,323.91	\$309,676.09	\$0.00	\$309,676.09	71.03%
40.586.12033	PHYSICAL THERAPY SERVICES	\$129,153.00	\$86,366.47	\$86,366.47	\$42,786.53	\$0.00	\$42,786.53	33.13%
40.586.12034	OCCUPATIONAL THERAPY SERVICES	\$129,153.00	\$65,276.95	\$65,276.95	\$63,876.05	\$0.00	\$63,876.05	49.46%
40.586.12035	SPEECH THERAPY SERVICES	\$64,577.00	\$34,936.87	\$34,936.87	\$29,640.13	\$0.00	\$29,640.13	45.90%
	Dept: MEDICARE PART B - 586	\$322,883.00	\$186,580.29	\$186,580.29	\$136,302.71	\$0.00	\$136,302.71	42.21%
40.589.12029	MEDICAID SPEECH THERAPY	\$8,000.00	\$548.91	\$548.91	\$7,451.09	\$0.00	\$7,451.09	93.14%
	Dept: MEDICAID SPEECH THERAPY - 589	\$8,000.00	\$548.91	\$548.91	\$7,451.09	\$0.00	\$7,451.09	93.14%
40.591.10001	EMPLOYEES SALARY	\$0.00	\$224.85	\$224.85	(\$224.85)	\$0.00	(\$224.85)	0.00%
40.591.11010	FICA	\$0.00	\$17.20	\$17.20	(\$17.20)	\$0.00	(\$17.20)	0.00%
40.591.11013	RETIREMENT	\$0.00	\$24.22	\$24.22	(\$24.22)	\$0.00	(\$24.22)	0.00%
40.591.12029	CONTRACT SERVICES	\$25,000.00	\$10,078.04	\$10,078.04	\$14,921.96	\$0.00	\$14,921.96	59.69%
40.591.13032	GENERAL SUPPLIES	\$15,000.00	\$8,978.29	\$8,978.29	\$6,021.71	\$0.00	\$6,021.71	40.14%
	Dept: PHYSICAL THERAPY - 591	\$40,000.00	\$19,322.60	\$19,322.60	\$20,677.40	\$0.00	\$20,677.40	51.69%
40.592.12029	CONTRACT SERVICES	\$20,000.00	\$5,447.78	\$5,447.78	\$14,552.22	\$0.00	\$14,552.22	72.76%
40.592.13032	GENERAL SUPPLIES	\$4,000.00	\$978.20	\$978.20	\$3,021.80	\$0.00	\$3,021.80	75.55%
	Dept: OCCUPATIONAL THERAPY - 592	\$24,000.00	\$6,425.98	\$6,425.98	\$17,574.02	\$0.00	\$17,574.02	73.23%
40.593.10001	SALARIES	\$237,672.00	\$131,472.98	\$131,472.98	\$106,199.02	\$81,235.19	\$24,963.83	10.50%
40.593.10008	OVERTIME	\$2,000.00	\$218.58	\$218.58	\$1,781.42	\$0.00	\$1,781.42	89.07%
40.593.10009	PERFORMANCE INCREASE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.593.11010	FICA	\$18,412.00	\$9,637.04	\$9,637.04	\$8,774.96	\$0.00	\$8,774.96	47.66%
40.593.11011	GROUP LIFE INSURANCE	\$176.00	\$84.46	\$84.46	\$91.54	\$0.00	\$91.54	52.01%

Sullivan County

4.21

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

From Date: 7/1/2013

To Date: 1/31/2014

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.593.11012	GROUP HEALTH INSURANCE	\$35,175.00	\$20,517.84	\$20,517.84	\$14,657.16	\$0.00	\$14,657.16	41.67%
40.593.11013	RETIREMENT	\$25,199.00	\$12,783.47	\$12,783.47	\$12,415.53	\$0.00	\$12,415.53	49.27%
40.593.11014	WORKERS COMPENSATION	\$7,632.00	\$3,498.79	\$3,498.79	\$4,133.21	\$0.00	\$4,133.21	54.16%
40.593.11015	UNEMPLOYMENT COMP INSURANCE	\$1,472.00	\$0.00	\$0.00	\$1,472.00	\$0.00	\$1,472.00	100.00%
40.593.11016	DENTAL INSURANCE	\$3,741.00	\$1,005.80	\$1,005.80	\$2,735.20	\$0.00	\$2,735.20	73.11%
40.593.11017	EDUCATION & TRAINING	\$1,500.00	\$142.80	\$142.80	\$1,357.20	\$0.00	\$1,357.20	90.48%
40.593.12029	CONTRACT SERVICES	\$16,000.00	\$10,052.53	\$10,052.53	\$5,947.47	\$0.00	\$5,947.47	37.17%
40.593.13032	GENERAL SUPPLIES	\$8,000.00	\$2,271.45	\$2,271.45	\$5,728.55	\$0.00	\$5,728.55	71.61%
40.593.21097	EQUIPMENT	\$3,300.00	\$272.19	\$272.19	\$3,027.81	\$0.00	\$3,027.81	91.75%
	Dept: RECREATIONAL THERAPY - 593	\$361,279.00	\$191,957.93	\$191,957.93	\$169,321.07	\$81,235.19	\$88,085.88	24.38%
40.594.10001	EMPLOYEE SALARIES	\$99,750.00	\$65,854.35	\$65,854.35	\$33,895.65	\$36,926.27	(\$3,030.62)	-3.04%
40.594.10007	E.T. BUY BACK	\$1,700.00	\$1,022.40	\$1,022.40	\$677.60	\$0.00	\$677.60	39.86%
40.594.10008	OVERTIME	\$0.00	\$306.64	\$306.64	(\$306.64)	\$0.00	(\$306.64)	0.00%
40.594.11010	FICA	\$7,761.00	\$4,819.73	\$4,819.73	\$2,941.27	\$0.00	\$2,941.27	37.90%
40.594.11011	GROUP LIFE INSURANCE	\$44.00	\$22.96	\$22.96	\$21.04	\$0.00	\$21.04	47.82%
40.594.11012	GROUP HEALTH INSURANCE	\$23,684.00	\$14,893.68	\$14,893.68	\$8,790.32	\$0.00	\$8,790.32	37.12%
40.594.11013	RETIREMENT	\$10,926.00	\$6,263.79	\$6,263.79	\$4,662.21	\$0.00	\$4,662.21	42.67%
40.594.11014	WORKERS COMPENSATION	\$2,972.00	\$1,362.48	\$1,362.48	\$1,609.52	\$0.00	\$1,609.52	54.16%
40.594.11015	UNEMPLOYMENT COMP INSURANCE	\$368.00	\$0.00	\$0.00	\$368.00	\$0.00	\$368.00	100.00%
40.594.11016	DENTAL INSURANCE	\$2,107.00	\$1,093.26	\$1,093.26	\$1,013.74	\$0.00	\$1,013.74	48.11%
40.594.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.594.11019	TRAVEL EXPENSE	\$250.00	\$54.81	\$54.81	\$195.19	\$0.00	\$195.19	78.08%
40.594.12029	CONTRACT SERVICES	\$20,000.00	\$8,044.70	\$8,044.70	\$11,955.30	\$0.00	\$11,955.30	59.78%
	Dept: SOCIAL SERVICES - 594	\$170,562.00	\$103,738.80	\$103,738.80	\$66,823.20	\$36,926.27	\$29,896.93	17.53%
40.596.12029	CONTRACT SERVICES	\$22,000.00	\$8,515.50	\$8,515.50	\$13,484.50	\$0.00	\$13,484.50	61.29%
	Dept: DENTAL SERVICE - 595	\$22,000.00	\$8,515.50	\$8,515.50	\$13,484.50	\$0.00	\$13,484.50	61.29%
40.997.05990	IMPLIED TRANSFERS	(\$1,961,297.00)	(\$980,648.50)	(\$980,648.50)	(\$980,648.50)	\$0.00	(\$980,648.50)	50.00%
40.997.15996	TRANSFER OUT ACCOUNTING/PAYRC	\$223,736.00	\$0.00	\$0.00	\$223,736.00	\$0.00	\$223,736.00	100.00%
40.997.15997	TRANSFER OUT HR/PAYROLL	\$170,691.00	\$0.00	\$0.00	\$170,691.00	\$0.00	\$170,691.00	100.00%
	Dept: TRANSFER OUT - 997	(\$1,665,870.00)	(\$980,648.50)	(\$980,648.50)	(\$586,221.50)	\$0.00	(\$586,221.50)	37.41%
	Fund: HEALTH CARE - 40	\$12,899,388.00	\$7,011,868.60	\$7,011,868.60	\$5,887,519.40	\$2,686,734.28	\$3,200,785.12	24.81%
41.505.15051	SCHC BOOK FUND-EXPENSE	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
	Dept: SCHC BOOK FUND - 505	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
41.508.15051	SCHC ALIX UNGREN FUND-EXPENSE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
	Dept: SCHC ALIX UNGREN FUND - 508	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
41.509.15051	SCHC ELSIE HARDISON FUND-EXPEN	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	Dept: SCHC ELSIE HARDISON FUND - 509	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	Fund: TRUST FUNDS - 41	\$3,400.00	\$0.00	\$0.00	\$3,400.00	\$0.00	\$3,400.00	100.00%
42.700.12020	LEGAL EXPENSE	\$0.00	\$13,585.21	\$13,585.21	(\$13,585.21)	\$0.00	(\$13,585.21)	0.00%
42.700.12029	BIOMASS CAPITAL PROJECT CONTRA	\$1,500,000.00	\$1,181,229.31	\$1,181,229.31	\$318,770.69	\$0.00	\$318,770.69	21.25%
42.700.20090	INTEREST ON TEMP FINANCING	\$0.00	\$1,715.00	\$1,715.00	(\$1,715.00)	\$0.00	(\$1,715.00)	0.00%
	Dept: FACILITIES - 700	\$1,500,000.00	\$1,196,529.52	\$1,196,529.52	\$303,470.48	\$0.00	\$303,470.48	20.23%
	Fund: CAPITAL IMPROVEMENTS - 42	\$1,500,000.00	\$1,196,529.52	\$1,196,529.52	\$303,470.48	\$0.00	\$303,470.48	20.23%

Sullivan County

A.22

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2013

To Date: 1/31/2014

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

Grand Total:

\$30,730,122.00

\$17,513,377.16

\$17,513,377.16

\$13,216,744.84

\$4,528,294.00

\$8,688,450.84

28.27%

End of Report

DRAFT

COUNTY OF SULLIVAN, NH

FY 15 BUDGET MEETINGS \ FINANCIAL REPORTS - TIME LINE

Activity \ Event	Jan. 2014	Feb	March	April	May	June	July	August	September
County Manager Budget Format Presentation and forms to Dept Heads & Elected Officials	Jan. 30, Thu. 10:00am - 12Noon								
Department Heads & Elected Officials Submit Budgets to the County Manager	Feb. 7, Fri.								
Manager Reviews Budgets with Department Heads & Elected Officials *		Feb. 5, Wed. - Feb. 24, Mon.							
Submit Newspaper-Slide Ad for County Grants <i>(Grant deadline: Friday, Mar. 14, 2014)</i>		Feb. 7, Fri.							
County Manager Submits Budget to the Commissioners				Mon. Apr. 7					
Commissioners Review Budgets w\Dept. Heads (EFC Invited) **				Mon. Apr. 14, Fri. Apr. 18, Mon. Apr. 28, Fri. May 9					
Grant Applications Review				Mon. Apr. 28					
Commissioners Finalize Budget & Sign MS46						TBA: Possibly May 19, Mon.			
EFC Delegates Budget Review Meeting						TBA: Possibly May 23, 30, & Jun 2			
Budget (MS-46) Mailed to Delegates, Town \ County \ State Officials (RSA 24:21-a.II.): Deadline (Prior to May 31st)						May 30th, Fri.			
Submit Ad for the Public Hearing <i>(Placed at least 3 days prior to Hearing).</i>									
Public Hearing <i>(RSA 24:23 10-20 days after MS-46 mailed)</i>									
Target Date for EFC Proposed Budget Recommendations					If MS-46 mailed 5-30-2014: June 9th - 19th Inclusive				
Biennial Deadline for setting County Official Salaries (RSA 23:7 and 655:14 / Prior to 6/4/2014)							TBA: Prior to County Convention		
County Convention <i>(RSA 24:21-a.III)</i>									
MS42 w/signed <u>approved</u> Convention Minutes deadline (RSA 24:21) Deadline (Mail prior to Sept. 1st)						TBA (28 elapses - from mailing of MS46): After Fri. June 27th			
								TBA	

* A separate Manager's budget review schedule w/Dept. Heads will be available once approved

** A separate Comm's budget review schedule w/Dept. Heads will be available once approved

Preliminary FY 14 Audit Preparation: TBA - Possibly in May 2014
 Audit of County FY 14 Financials: TBA - Typically first week of August 2014
 Audited FY 14 Financials Exit Interview: TBA - Typically early October 2014

Time line last update 2-3-2014 8:33 AM

MS46: Includes Commissioners Proposed (FY15), Current Budget, 9 Mos. YTD
 MS42: Includes Delegations Ratified Budget (FY15)
 MS45: End of Fiscal Year - Auditors Prepare Currently

-LAND LEASE-

SULLIVAN COUNTY

"COUNTY"

AND

STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

"STATE"

PATROL SECTION 215
UNITY SALT SHED
#465 SECOND NH TURNPIKE
UNITY, NEW HAMPSHIRE

| Draft Date: ~~21-October-2013~~ January 30, 2014

Initial:

THIS LEASE AGREEMENT, made between SULLIVAN COUNTY, hereinafter called the "COUNTY", and THE STATE OF NEW HAMPSHIRE, DEPARTMENT OF TRANSPORTATION, hereinafter called the "STATE".

WHEREAS, the COUNTY is the owner of the hereinafter described property, which is not immediately required by the COUNTY and has been requested by the STATE to lease the property to STATE on an "as is" basis.

WHEREAS, the COUNTY is willing to comply with said request, provided that the STATE, as a condition to the occupancy of said property, joins in the execution of this lease agreement for the purpose of accepting each and every condition herein set forth during the occupancy of said property by the STATE.

NOW, THEREFORE, THIS LEASE AGREEMENT WITNESSETH THAT:

1. DEMISE OF THE PREMISES

1.01 For and in consideration of the mutual covenants hereinafter stated, and the acceptance by the State of each and every term and condition herein set forth, the County hereby leases and demises to the State the property located at:

#465 Second NH Turnpike, being a portion of Sullivan County's property containing an existing salt and sand storage facility owned and operated by the ~~Department of Transportation~~ State. The lease area is as described in SCHEDULE A attached.

2. TERM

2.01 The term of this lease shall begin on the 1st day of January 2014 and shall end on the 31st day of December 2024, unless terminated sooner in accordance with the provision of this Lease.

2.02 The State shall notify the County by September 1, 2024, that the State wishes to enter renegotiations for a new Lease for an additional ten (10) year period beginning January 1, 2025. If the State and the County cannot agree upon a new Lease by January 1, 2025, the terms of this agreement will remain in effect on a year to year basis until a new lease is executed or the lease is expressly terminated by the County or the State.

3. RENT

3.01 There shall be no rental fee for this lease. However, the State shall annually provide the County with one 10-wheeler truck load (approximately 10-15 tons) of sand delivered to a location designated by the County.

Draft Date: 21 October 2013

Initial: _____

4. QUIET ENJOYMENT

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4.01 County covenants and agrees that so long as the State is not in default of any of the covenants and agreements of this Lease, State's quiet and peaceful enjoyment of the Premises consistent with normal highway maintenance operations shall not be disturbed or interfered with by the County or any person claiming by or through the County.

5. USE OF PREMISES

5.01 The lease area shall be used and occupied by the State exclusively as a highway maintenance satellite maintenance facility, including a salt and sand storage building. The State shall maintain its building and the premises in good repair and shall follow all "Best Management Practices" for salt handling and storage to prevent salt contamination of the property.

5.02 The State shall allow unfettered access by the County to the remainder of the County's property utilizing the existing access road through the lease area.

6. MAINTENANCE OF PROPERTY

6.01 The State shall maintain the lease area at the State's expense.

7. DAMAGE TO PREMISES

7.01 The State agrees to repair any damage to the property as a result of exercising this lease. The State further agrees at the conclusion of the lease term to restore the leased premises to at least as good a condition as existed prior to the state of the lease term. Ground disturbed during the lease term shall be restored as near as possible to its original condition.

8. ALTERATIONS AND IMPROVEMENTS

8.01 The State shall make no alterations to the property or construct any building or make other improvements on the property without the prior written consent of the Sullivan County Board of Commissioners, or its designee. All alterations, changes, and improvements built, constructed, or placed on the property by the State, shall, unless otherwise provided by written agreement between the County and the State, be the property of the County at the expiration or sooner termination of this lease.

9. ENTRY AND INSPECTION

9.01 The County retains the right to enter the premises in the case of an emergency, or when the State has abandoned or surrendered the property, or whenever necessary to determine the condition of the property.

Draft Date: ~~21 October 2013~~ January 30, 2014

Initial:

10. ASSIGNMENT AND SUBLETTING

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10.01 The State shall not assign this lease, or sublet or grant any concession or license to use the property or any part thereof.

11. UTILITIES

11.01 The State shall be responsible for arranging for and paying for all utility services required on the property and for disconnecting same upon termination of the lease.

12. DANGEROUS MATERIALS

12.01 The State shall not keep or have on the premises any article or thing of a dangerous, inflammable, or explosive character that might unreasonably increase the danger of fire on the property or that might be considered hazardous.

13. TERMINATION OF LEASE

13.01 In the event that the State ~~shall~~ defaults in the observance or performance of any of the State's covenants, agreements, or obligations hereunder and such default shall not be corrected within thirty (30) days of written notice by the County to the State specifying such default and requiring it to be remedied then, and in such an event, County may serve a written notice of termination of this Lease upon the State and this Lease and the Term hereunder shall terminate and upon such termination County may immediately or at any time thereafter, without demand or notice, enter into or upon the Premises and repossess the same.

13.02 Both parties recognize the difficult nature of highway winter maintenance activities in Sullivan County and the County will endeavor to limit invoking Section 13 to between the dates of May 1 and September 1 to allow the State to make suitable alternate arrangements for the Department's highway maintenance requirements.

13.03 The State may terminate this Lease Agreement at any time by giving at least thirty (30) days notice in writing, specifying in said notice the day (and the time of day) on which possession of the property will be surrendered.

14. SURRENDER OF THE PREMISES

14.01 In the event that the Term or any extension thereof shall have expired or terminated, the State shall peacefully quit and surrender to the County the Property together with all improvements and alterations made by the State, unless the County elects to have said alterations and improvements removed in which case they shall be removed at the State's expense upon termination of the lease. The State shall remove all personal property and shall repair any damage caused by such removal. The State's obligations to observe or perform the covenants contained herein shall survive the expiration or termination of this Lease.

Draft Date: ~~21-October-2013~~ January 30, 2014

Initial:

15. DISCRIMINATION PROHIBITED

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15.01 The State hereby covenants and agrees that no person on the grounds of age, disability, race, color, national origin, sex-gender, or sexual orientation, shall be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination of the use of the premises and that in the construction of any improvements on, over or under such premises and the furnishing of services thereon, no person on the grounds of age, disability, race, color, national origin, sex-gender, or sexual orientation, shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination, and that the State shall use the premises in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulation, Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

16. MISCELLANEOUS

16.01 County's Agents. All rights and obligations of the County under this Lease may be performed or exercised by such agents as the County, through its Board of Commissioners, may select.

16.02 Notice. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by registered or certified mail, postdate prepaid, in a United States Post Office.

County: Sullivan County Commissioners' Office, 14 Main Street, Newport, NH 03773

State:

16.03 Extent of Instrument, Choice of Laws, Amendment, etc. This lease, which may be executed in a number of counterparts, each of which shall have been deemed an original, but which shall constitute one and the same instrument, is to be construed according to the Laws of the State of New Hampshire, is to take effect as a sealed instrument, is binding upon, inures to the benefit of, and shall be enforceable by the parties hereto and their respective successors and assigns, and may be canceled, modified, or amended only by a written instrument executed and approved by the County and the State.

16.04 No Waiver of Breach. No assent, by either party, whether express or implied, to a breach of covenant, condition or obligation by the other party, shall act as a waiver of a right of action for damages as a result of such breach, or shall be construed as a waiver of any subsequent breach of the covenant, condition or obligation.

16.05 Unenforceable Terms. If any terms of this Lease or any application thereof shall be invalid or unenforceable, the remainder of this Lease and any application of such term shall not be affected thereby.

Draft Date: ~~21-October-2013~~ January 30, 2014

Initial:

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16.06 Entire Agreement. This Lease embodied the entire agreement and understanding between the parties hereto and supersedes all prior agreements and understandings relating to the subject matter hereof.

16.07 No Waiver of Sovereign Immunity. No provision in this Lease is intended to be nor shall it be interpreted by either party to be a waiver of the State's sovereign immunity.

IN WITNESS WHEREOF, the parties hereto have set their hands as of the day and year first above written.

LANDLORD:
BOARD OF COMMISSIONERS
SULLIVAN COUNTY

Date: _____

By: _____
~~Greg Chanis~~ Jessie W. Levine, County

~~Administrator~~ Manager

TENANT:
THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

Date. _____

By: _____
William P. Janelle, Director
Division of Operations

Approved by Attorney General this _____ day of _____ ~~2013~~ 2014, as to form and execution.

By: _____
Assistant Attorney General

Draft Date: ~~21-October-2013~~ January 30, 2014

Initial:

C.7.

| Draft Date: ~~21 October 2013~~ January 30, 2014

Initial:

SULLIVAN COUNTY, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2013

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - All Budgeted Funds	17
Notes to Financial Statements	18
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Funding Progress	35

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Sullivan County, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Sullivan County, New Hampshire's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparison for all budgeted funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Schedule of Funding Progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Nashua, New Hampshire
_____, 2014

NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current assets	\$ 9,968,208	\$ 9,240,081
Noncurrent assets	<u>15,137,103</u>	<u>13,018,388</u>
Total assets	25,105,311	22,258,469
Current liabilities	3,892,828	2,825,195
Noncurrent liabilities	<u>5,447,663</u>	<u>5,742,691</u>
Total liabilities	9,340,491	8,567,886
Net position:		
Net investment in capital assets	7,913,488	7,459,427
Restricted	332,123	189,758
Unrestricted	<u>7,519,209</u>	<u>6,041,398</u>
Total net position	<u>\$ 15,764,820</u>	<u>\$ 13,690,583</u>

CHANGE IN NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 13,442,439	\$ 13,097,277
Operating grants and contributions	778,963	1,634,739
Capital grants and contributions	550,000	52,500
General revenues:		
County taxes	13,892,074	13,905,995
Investment income	6,826	8,574
Miscellaneous	<u>367,381</u>	<u>323,593</u>
Total revenues	29,037,683	29,022,678

(continued)

(continued)

CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Expenses:		
General government	2,010,999	1,932,225
Public safety	940,813	956,906
Corrections	4,560,718	4,513,044
Human services	5,409,030	5,683,353
Cooperative extension	252,437	282,066
Nursing home	13,613,101	13,641,908
Interest expense	176,348	193,883
Total expenses	<u>26,963,446</u>	<u>27,203,385</u>
Change in net position	2,074,237	1,819,293
Net position - beginning of year	<u>13,690,583</u>	<u>11,871,290</u>
Net position - end of year	<u>\$ 15,764,820</u>	<u>\$ 13,690,583</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position were \$15,764,820, a change of \$2,074,237 from the prior year.

The largest portion of net position \$7,913,488 reflects our investment in capital assets (e.g., land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$332,123 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$7,519,209 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$2,074,237. Key elements of this change are as follows:

Operating Results:

General fund	\$ 949,763
Register of deeds fund	15,712
Grants fund	43,501
Capital projects fund	<u>(1,290,260)</u>
Subtotal operating results	(281,284)
Purchase of capital assets	3,006,259
Principal debt service in excess of depreciation expense	(361,938)
Change in accrued interest liability	7,501
Change in compensated absence liability	(9,789)
Change in net OPEB obligation	<u>(286,512)</u>
Total	\$ <u>2,074,237</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$7,070,122, a change of \$(281,284) in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and transfers in excess of expenditures and transfers out	\$ 949,763
Register of Deeds fund revenues and transfers in excess of expenditures and transfers out	15,712
Grants fund revenues and transfers in in excess of expenditures and transfers out	43,501
Capital projects fund expenditures and transfers out in excess of revenues and transfers in	<u>(1,290,260)</u>
Total	\$ <u>(281,284)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,654,484, while total fund

balance was \$8,101,806. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/13</u>	<u>6/30/12</u>	<u>Change</u>	<u>Percentage of Total Budgeted Expenditures</u>
Unassigned fund balance	\$ 5,654,484	\$ 4,210,636	\$ 1,443,848	17.0%
Total fund balance	\$ 8,101,806	\$ 7,152,043	\$ 949,763	24.4%

The total fund balance of all funds changed by \$(281,284) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 1,982,992
Expenditures less than appropriations	2,334,626
Use of fund balance as a funding source	(1,875,911)
Capital reserve transfer	477,009
Proceeds of bonds	<u>(3,200,000)</u>
Total all funds	\$ <u>(281,284)</u>

E. BUDGETARY HIGHLIGHTS

Differences between the original and the final amended budget resulted in an overall change in appropriations of \$187,038. This change relates to a use of voted reserves (fund balance).

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$15,137,103 (net of accumulated depreciation), an increase of \$2,118,715 from the prior year. This investment in capital assets includes land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress.

Major capital asset events during the current fiscal year included biomass construction costs of approximately \$2,400,000.

Addition information on capital assets can be found in the notes to financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$4,823,200, all of which relates to the corrections facility upgrade, was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the notes to financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Sullivan County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Sullivan County, New Hampshire
14 Main Street
Newport, New Hampshire 03773

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2013

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 7,725,811
Restricted cash	294,424
Accounts receivable, net of allowances	1,600,076
Prepaid expenses	296,192
Inventory	51,705
Noncurrent:	
Capital Assets:	
Land	105,430
Construction in progress	2,542,700
Capital assets, net of accumulated depreciation	12,488,973
TOTAL ASSETS	25,105,311
LIABILITIES	
Current:	
Accounts payable	1,328,710
Accrued liabilities	564,440
Restricted cash liability	182,011
Bond anticipation notes payable	900,000
Current portion of long-term liabilities:	
Notes payable	76,841
Bonds payable	692,600
Compensated absences	148,226
Noncurrent:	
Notes payable	121,916
Bonds payable	4,130,600
Compensated absences	246,876
Net OPEB obligation	948,271
TOTAL LIABILITIES	9,340,491
NET POSITION	
Net investment in capital assets	7,913,488
Restricted	332,123
Unrestricted	7,519,209
TOTAL NET POSITION	\$ 15,764,820

The accompanying notes are an integral part of these financial statements.

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SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,010,999	\$ 546,302	\$ 34,000	\$ -	\$ (1,430,697)
Public safety	940,813	82,106	110,874	-	(747,833)
Corrections	4,560,718	81,442	264,103	-	(4,215,173)
Human services	5,409,030	-	355,694	-	(5,053,336)
Cooperative extension	252,437	-	14,292	-	(238,145)
Nursing home	13,613,101	12,732,589	-	-	(880,512)
Biomass project grants	-	-	-	550,000	550,000
Interest expense	176,348	-	-	-	(176,348)
Total Governmental Activities	<u>\$ 26,963,446</u>	<u>\$ 13,442,439</u>	<u>\$ 778,963</u>	<u>\$ 550,000</u>	(12,192,044)
General Revenues:					
					13,892,074
County taxes					6,826
Investment income					367,381
Miscellaneous					
Total general revenues					<u>14,266,281</u>
Change in Net Position					2,074,237
Net Position:					
Beginning of year					<u>13,690,583</u>
End of year					<u>\$ 15,764,820</u>

The accompanying notes are an integral part of these financial statements.

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SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2013

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
ASSETS					
Cash and short-term investments	\$ 7,693,763	\$ -	\$ 32,048	\$ -	\$ 7,725,811
Restricted cash	143,832	150,592	-	-	294,424
Accounts receivable, net of allowances	1,530,712	-	69,364	-	1,600,076
Prepaid expenses	296,192	-	-	-	296,192
Due from other funds	-	4,881	78,309	22,630	105,820
Inventory	51,705	-	-	-	51,705
TOTAL ASSETS	\$ 9,716,204	\$ 155,473	\$ 179,721	\$ 22,630	\$ 10,074,028
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 890,609	\$ 233	\$ 13,580	\$ 424,288	\$ 1,328,710
Accrued liabilities	474,137	4,748	8,480	-	487,365
Due to other funds	105,820	-	-	-	105,820
Restricted cash liability	143,832	38,179	-	-	182,011
Bond anticipation notes payable	-	-	-	900,000	900,000
TOTAL LIABILITIES	1,614,398	43,160	22,060	1,324,288	3,003,906
Fund Balances:					
Nonspendable	347,897	-	-	-	347,897
Restricted	10,658	112,313	209,152	-	332,123
Committed	478,792	-	-	-	478,792
Assigned	1,609,975	-	-	-	1,609,975
Unassigned	5,654,484	-	(51,491)	(1,301,658)	4,301,335
TOTAL FUND BALANCES	8,101,806	112,313	157,661	(1,301,658)	7,070,122
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,716,204	\$ 155,473	\$ 179,721	\$ 22,630	\$ 10,074,028

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2013

Total governmental fund balances	\$ 7,070,122
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	15,137,103
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(77,075)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Notes payable	(198,757)
Bonds payable	(4,823,200)
Compensated absences	(395,102)
Net OPEB obligation	<u>(948,271)</u>
Net position of governmental activities	\$ <u>15,764,820</u>

The accompanying notes are an integral part of these financial statements.

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SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
Revenues:					
County taxes	\$ 13,892,074	\$ -	\$ -	\$ -	\$ 13,892,074
Nursing home	12,732,589	-	-	-	12,732,589
Charges for services	250,367	377,377	82,106	-	709,850
Intergovernmental	108,977	-	669,986	550,000	1,328,963
Investment income	6,826	-	-	-	6,826
Miscellaneous	334,781	-	-	-	334,781
Total Revenues	27,325,614	377,377	752,092	550,000	29,005,083
Expenditures:					
Current:					
General government	1,503,399	343,288	144	-	1,846,831
Public safety	826,262	-	193,723	-	1,019,985
Corrections	4,048,557	-	183,571	-	4,232,128
Human services	5,127,047	-	278,653	-	5,405,700
Cooperative extension	252,661	-	-	-	252,661
Nursing home	13,104,869	-	-	-	13,104,869
Capital outlay	370,459	-	-	2,392,760	2,763,219
Debt service	843,850	-	-	-	843,850
Total Expenditures	26,077,104	343,288	656,091	2,392,760	29,469,243
Excess (deficiency) of revenues over expenditures	1,248,510	34,089	96,001	(1,842,760)	(464,160)
Other Financing Sources (Uses):					
Proceeds of notes	182,876	-	-	-	182,876
Transfers:					
Register of Deeds	18,377	(18,377)	-	-	-
Capital Projects - Biomass project	(500,000)	-	(52,500)	552,500	-
Total Other Financing Sources (Uses)	(298,747)	(18,377)	(52,500)	552,500	182,876
Excess (deficiency) of revenues and other sources over expenditures and other uses	949,763	15,712	43,501	(1,290,260)	(281,284)
Fund Equity, at Beginning of Year	7,152,043	96,601	114,160	(11,398)	7,351,406
Fund Equity, at End of Year	\$ 8,101,806	\$ 112,313	\$ 157,661	\$ (1,301,658)	\$ 7,070,122

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

Net changes in fund balances - Total governmental funds	\$ (281,284)
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital asset purchases, net	3,006,259
Depreciation	(887,544)
<ul style="list-style-type: none"> The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: 	
Repayments of bonds payable	660,000
Proceeds of notes payable	(182,876)
Repayments of notes payable	15,882
Amortization of bond premium	32,600
<ul style="list-style-type: none"> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	7,501
<ul style="list-style-type: none"> Some expenses reported in the Statement of Activities, such as compensated absences and net OPEB obligation, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 	
Compensated absences	(9,789)
Net OPEB obligation	(286,512)
Change in net position of governmental activities	\$ <u>2,074,237</u>

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL BUDGETED FUNDS

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts			Actual	Variance with
	Original	From Prior	Final	Amounts	Final Budget
	<u>Budget</u>	<u>Budgets</u>	<u>Budget</u>	(Budgetary Basis)	Positive Negative
Revenues and Other Sources:					
General Fund:					
County taxes	\$ 13,892,074	\$ -	\$ 13,892,074	\$ 13,892,074	\$ -
Nursing home	12,486,421	-	12,486,421	13,620,607	1,134,186
Charges for services	227,285	-	227,285	250,367	23,082
Intergovernmental	60,500	-	60,500	108,977	48,477
Investment income	15,000	-	15,000	6,826	(8,174)
Miscellaneous	234,083	-	234,083	334,781	100,698
Other Funds:					
Register of Deeds	315,000	-	315,000	377,377	62,377
Grants	679,746	-	679,746	752,092	72,346
Capital projects	-	-	-	550,000	550,000
Other Financing Sources:					
Use of fund balance - reduce taxes	1,211,864	187,038	1,398,902	1,398,902	-
Use of fund balance - transfer to capital reserve fund	477,009	-	477,009	477,009	-
Proceeds of bonds	3,200,000	-	3,200,000	3,200,000	-
Proceeds of notes	182,876	-	182,876	182,876	-
Total Revenues and Other Sources	32,981,858	187,038	33,168,896	35,151,888	1,982,992
Expenditures and Other Uses:					
General Fund:					
General government	1,620,408	29,401	1,649,809	1,503,399	146,410
Public safety	836,260	-	836,260	826,262	9,998
Corrections	4,214,136	110,466	4,324,602	4,048,557	276,045
Human services	5,213,805	-	5,213,805	5,127,047	86,758
Cooperative extension	246,638	-	246,638	252,661	(6,023)
Nursing home	14,880,404	-	14,880,404	13,992,887	887,517
Capital outlay	336,064	47,171	383,235	370,459	12,776
Debt service	926,850	-	926,850	843,850	83,000
Other Funds:					
Register of Deeds	350,538	-	350,538	343,288	7,250
Grants	679,746	-	679,746	656,091	23,655
Capital projects	3,200,000	-	3,200,000	2,392,760	807,240
Other Financing Uses:					
Transfer to capital reserve	477,009	-	477,009	477,009	-
Total Expenditures and Other Uses	32,981,858	187,038	33,168,896	30,834,270	2,334,626
Excess of revenues and other financing sources (uses) over expenditures	\$ -	\$ -	\$ -	\$ 4,317,618	\$ 4,317,618

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of Sullivan County, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2013, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements**Government-wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.
- The *Register of Deeds Fund* is used to account for the proceeds of specific revenue sources and related expenditures that are associated with registry activities.
- The *Grants Fund* accounts for grant activity of the County.
- The *Capital Projects Fund* accounts for the activity of the biomass project.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

F. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method.

G. Capital Assets

Capital assets, which include land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 40
Equipment and furnishings	5
Vehicles	5

H. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The County's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., County Delegation).

- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

The County follows the following procedures establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.

- The budget is legally enacted by the County Delegation prior to September 1st.
- Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

B. Budgetary Basis

The final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

Budgetary data is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

	Revenues and Other <u>Financing Sources</u>	Expenditures and Other <u>Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 29,005,083	\$ 29,469,243
Proceeds of notes	<u>182,876</u>	<u>-</u>
Subtotal (GAAP Basis)	29,187,959	29,469,243
To record use of fund balance	1,875,911	-
Reclassification of nursing home bed tax and write-offs	888,018	888,018
To record budgeted bond proceeds	3,200,000	-
To record budgeted transfer to capital reserve	<u>-</u>	<u>477,009</u>
Budgetary Basis	<u>\$ 35,151,888</u>	<u>\$ 30,834,270</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2013:

<u>Fund Number</u>	<u>Fund Name</u>	<u>Deficit</u>
527	Justice Assistance Grant	\$ (5,742)
602	ARRA: ARLECCD CCC	(9,425)
605	NH State RSAT for DOC	(1,191)
643	Sullivan County Juvenile Justice Planning Grant	(2,122)
646	Highway Safety	(435)
863	2nd Chance JMI	(3,007)
907	Fed Forfeiture	(1)
939	GSCAHR Phase III Part I (\$10,000)	(20)
944	SC Intervention Program 2 (No FY08 funding)	(3,329)
948	Parents As Teachers	(3,283)
955	Public Health Network Coordinator (\$75,000)	(3,362)
959	ASPR	(8)
961	PHN PHER Phase III	(15)
965	SCARDP + CSA + MHD	(16,092)
966	SCAPRI: LD	(3,394)
977	CHI/JSI MRC	(65)
42	Capital projects fund	(1,301,658)
	Total	\$ <u>(1,353,149)</u>

The deficits in these funds will be eliminated through future revenues, bond proceeds, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 29:1 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County does not have a deposit policy for custodial credit risk.

As of June 30, 2013, \$6,010,169 of the County's bank balance of \$9,654,755 was exposed to custodial credit risk as uninsured or uncollateralized.

4. **Allowance for Doubtful Accounts and Contractual Allowances**

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$209,000 at June 30, 2013. Nursing Home receivables are also reported net of contractual allowances.

5. **Interfund Fund Receivables/Payables**

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2013 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 105,820
Special Revenue Funds:		
Register of Deeds Fund	4,881	-
Grants Fund	78,309	-
Capital Projects Fund	22,630	-
Total	<u>\$ 105,820</u>	<u>\$ 105,820</u>

6. **Capital Assets**

Capital asset activity for the year ended June 30, 2013 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 22,109	\$ 245	\$ -	\$ 22,354
Equipment and furnishings	3,599	178	-	3,777
Vehicles	599	231	(304)	526
Total capital assets, being depreciated	26,307	654	(304)	26,657
Less accumulated depreciation for:				
Buildings and improvements	(9,710)	(689)	-	(10,399)
Equipment and furnishings	(3,347)	(128)	-	(3,475)
Vehicles	(498)	(71)	275	(294)
Total accumulated depreciation	(13,555)	(888)	275	(14,168)
Total capital assets, being depreciated, net	12,752	(234)	(29)	12,489
Capital assets, not being depreciated:				
Land	105	-	-	105
Construction in progress	161	2,407	(25)	2,543
Total capital assets, not being depreciated	266	2,407	(25)	2,648
Governmental activities capital assets, net	\$ 13,018	\$ 2,173	\$ (54)	\$ 15,137

Depreciation expense was charged to functions of the County as follows (in thousands):

Governmental Activities:	
General government	\$ 138
Public safety	38
Human services	1
Corrections	324
Cooperative extension	1
Nursing home	386
Total depreciation expense - governmental activities	\$ 888

7. Accounts Payable

Accounts payable represents 2013 expenditures paid after June 30, 2013.

8. Anticipation Notes Payable

The County had the following notes outstanding at June 30, 2013:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Balance at 6/30/13</u>
Bond anticipation	0.98%	06/21/12	12/31/13	\$ <u>900,000</u>
Total				\$ <u>900,000</u>

The following summarizes activity in notes payable during fiscal year 2013:

	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
Bond anticipation	\$ <u>-</u>	\$ <u>900,000</u>	\$ <u>-</u>	\$ <u>900,000</u>
Total	\$ <u>-</u>	\$ <u>900,000</u>	\$ <u>-</u>	\$ <u>900,000</u>

This anticipation note was issued on June 21, 2012, with available funds totaling \$3,200,000. These funds serve as temporary financing for the County's biomass project which was bonded subsequent to year end.

9. Long-Term Debt

A. General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/13</u>
Corrections facility upgrades	01/15/20	2.62%	\$ <u>4,595,000</u>
Total Governmental Activities			\$ <u>4,595,000</u>

On August 22, 2013, the County issued bonds totaling \$2,800,000 with an interest rate of 2.500% to be used for the biomass project and to repay the balance on the anticipation note.

B. Notes Payable

The County has entered into agreements to provide funds for the acquisition of vehicles. At June 30, 2013 notes payable outstanding were as follows:

<u>Governmental Activities:</u>	<u>Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/13</u>
Vehicles	2014	1.970%	\$ 5,257
Vehicles	2014	1.970%	10,624
Vehicles	2016	0.950%	182,876
Total Governmental Activities			<u>\$ 198,757</u>

C. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding and notes payable as of June 30, 2013 are as follows:

<u>Bonds Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 660,000	\$ 164,050	\$ 824,050
2015	660,000	144,250	804,250
2016	655,000	124,450	779,450
2017	655,000	104,800	759,800
2018	655,000	78,600	733,600
2019 - 2022	<u>1,310,000</u>	<u>78,600</u>	<u>1,388,600</u>
Total	<u>\$ 4,595,000</u>	<u>\$ 694,750</u>	<u>\$ 5,289,750</u>

<u>Notes Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 76,841	\$ 2,117	\$ 78,958
2015	60,958	1,158	62,116
2016	<u>60,958</u>	<u>579</u>	<u>61,537</u>
Total	<u>\$ 198,757</u>	<u>\$ 3,854</u>	<u>\$ 202,611</u>

The general fund has been designated as the source that will repay the long-term debt outstanding as of June 30, 2013.

D. Changes in General Long-Term Liabilities

During the year ended June 30, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/12	Additions	Reductions	Total Balance 6/30/13	Less Current Portion	Equals Long-Term Portion 6/30/13
<u>Governmental Activities</u>						
Bonds payable	\$ 5,255	\$ -	\$ (660)	\$ 4,595	\$ (660)	\$ 3,935
Bond premium	261	-	(33)	228	(33)	195
Subtotal	5,516	-	(693)	4,823	(693)	4,130
Other:						
Notes payable	32	183	(16)	199	(77)	122
Compensated absences	385	10	-	395	(148)	247
Net OPEB obligation	662	435	(149)	948	-	948
Totals	<u>\$ 6,595</u>	<u>\$ 628</u>	<u>\$ (858)</u>	<u>\$ 6,365</u>	<u>\$ (918)</u>	<u>\$ 5,447</u>

10. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

11. Fund Balances

The following is a summary of fund balances at June 30, 2013:

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
Nonspendable:					
Prepaid expenses	\$ 296,192	\$ -	\$ -	\$ -	\$ 296,192
Inventory	<u>51,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,705</u>
Total Nonspendable	347,897	-	-	-	347,897
Restricted:					
Nursing home trust fund	10,658	-	-	-	10,658
Deeds surcharge account	-	112,313	-	-	112,313
Unexpended grant funds	<u>-</u>	<u>-</u>	<u>209,152</u>	<u>-</u>	<u>209,152</u>
Total Restricted	10,658	112,313	209,152	-	332,123
Committed:					
Capital reserve fund	<u>478,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>478,792</u>
Total Committed	478,792	-	-	-	478,792
Assigned:					
Use of fund balance in subsequent year budget	890,500	-	-	-	890,500
Designated for future projects	<u>719,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>719,475</u>
Total Assigned	1,609,975	-	-	-	1,609,975
Unassigned:					
Grant funds in deficit	-	-	(51,491)	-	(51,491)
Capital projects fund in deficit	-	-	-	(1,301,658)	(1,301,658)
Remaining fund balance	<u>5,654,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,654,484</u>
Total Unassigned	<u>5,654,484</u>	<u>-</u>	<u>(51,491)</u>	<u>(1,301,658)</u>	<u>4,301,335</u>
Total Fund Balances	\$ <u>8,101,806</u>	\$ <u>112,313</u>	\$ <u>157,661</u>	\$ <u>(1,301,658)</u>	\$ <u>7,070,122</u>

12. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the County is involved. The County's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

13. Post-Employment Healthcare Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

The County provides post-employment healthcare benefits for certain retirees.

B. Benefits Provided

The County provides medical benefits to its eligible retirees.

C. Funding Policy

Eligible retirees and their spouses contribute 100% of premium rates for the medical plan selected.

D. Annual OPEB Costs and Net OPEB Obligation

The County's fiscal 2013 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the County's annual OPEB cost for the year ending June 30, 2013, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of July 1, 2012.

Annual Required Contribution (ARC)	\$ 408,592
Interest on net OPEB obligation	26,470
Adjustment to ARC	<u>(38,274)</u>
Annual OPEB cost	396,788
Contributions made	<u>110,276</u>
Increase in net OPEB obligation	286,512
Net OPEB obligation - beginning of year	<u>661,759</u>
Net OPEB obligation - end of year	<u>\$ 948,271</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2013	\$396,788	28%	\$948,271
2012	\$436,565	23%	\$661,759
2011	\$415,329	21%	\$327,330

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 3,153,546
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 3,153,546</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 9,133,477</u>
UAAL as a percentage of covered payroll	<u>35%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the

future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation the projected unit credit method was used. The actuarial value of assets was not determined as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after five years. The amortization costs for the initial UAAL is a level dollar amount over 30 years on an open amortization period for pay-as-you-go. This has been calculated at a rate of 4.0% pay-as-you-go.

14. Pension Plan

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability and death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301-8507.

B. Funding Policy

Sheriff's deputies and correctional officers plan members and all other employee plan members are required to contribute 11.55% and 7%, respectively, of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 19.95% of annual covered payroll. The current rate for all other employees is 8.80% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2013, 2012, and 2011 were \$906,614, \$904,004, and \$749,462, respectively, equal to the required contributions for each year.

The payroll for employees covered by the System for the year ended June 30, 2013 was \$8,256,090. Contribution requirements for the year ended June 30, 2013, were as follows:

County contributions	\$ 906,614
Employees' contributions	<u>657,023</u>
Total	<u>\$ 1,563,637</u>

15. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

16. Implementation of New GASB Standards

The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the County's financial statements by recognizing as a liability and expense, the County's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

SULLIVAN COUNTY, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2013

(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
7/1/2010	\$ -	\$ 2,501,694	\$ 2,501,694	0%	\$ 8,273,545	30%
7/1/2012	\$ -	\$ 3,153,546	\$ 3,153,546	0%	\$ 9,133,477	35%

See Independent Auditors' Report.

Potential Management Letter Comments

Improve Controls Over Financial Reporting

- Recording of accrued payroll should be included in the County's year-end closing process. So that subsequent year payroll expenditures aren't distorted during the year, we recommend that this accrual not be reversed until the end of the subsequent year.
- Nursing Home inventory should be adjusted at year-end to reflect actual balances.
- At year-end, there was approximately \$49,000 in credit balances included in the Nursing Home receivable listing. These should be reviewed.
- Additional care should be taken at year-end with respect to properly recording payables and encumbrances. Specifically, payables and offsetting expenditures should be recorded for goods or services received prior to year-end, whereas encumbrances that represent goods or services that have been ordered or contracted for should be reported as fund balance reserves. It is important to note that only items that meet the GAAP definition of encumbrance will be treated as being charged to the budget for purposes of budget versus actual comparison.
- Land should be separated out from building costs in the detailed depreciation schedules. This may require an analysis of the cost of buildings currently on the schedule in order to determine the land portion that should be removed. Additionally, the County should consider performing a physical inventory of its fixed assets and update its fixed assets reports.
- A formal periodic review of the balance sheet should be performed including cash, receivables, payroll withholdings, etc. This review should be documented and kept on file.

Improve Controls Over Payroll Cycle

- The payroll clerk has the ability to enter new employees into the payroll system. This is perceived as a risk area where fictitious employees could be entered into the payroll system and go undetected. We recommend that the ability to perform this function either be removed or other mitigating controls be put in place.
- A report showing new employees added to the payroll system should be prepared on a monthly basis and reviewed by the Human Resources Director. This review should be formally documented and retained on file.
- We recommend that reports supporting payroll disbursements be reviewed and approved by someone independent of the payroll function prior to the Treasurer transferring funds and prior to check signing. Since checks are signed electronically by the payroll clerk and payroll manifests are signed after payroll has been processed, we believe this to be an important mitigating control within the payroll cycle. The independent review of the payroll should be documented with a signature or initials and should be included with the supporting documentation presented to the Commissioners for their approval.

- During our testing of twenty-five payroll disbursements we noted the following issues:
 - Three timesheets tested did not appear to be approved.
 - One timesheet tested did not appear to be approved by an authorized individual.
 - One timesheet included handwritten amount of hours that were added to the hours entered in the electronic time-entry system.
 - Shift differential pay for the Sheriff's department is not formally documented.
- During our review of time punching at the Nursing Home, we noted three of four employees tested who had performed manual punches in the time entry system that did not complete missed punch forms. Missed punch forms should be completed for all manual punches and the form should be formally approved by the department head. Further, we recommend that individuals with access to the time keeping system should not be permitted to manually punch their own time.

Improve Controls Over Vendor Disbursements Cycle

- During our audit, we noted several instances where individuals in the Finance Office approved purchase orders for other departments. This practice should be discontinued. Instead, the department head should be performing this function. Additionally, we recommend that the approval log function for purchase orders be turned on in BudgetSense.
- During our audit, we noted one travel reimbursement that was approved, and the purchase order signed, by the individual receiving the reimbursement. We recommend that reimbursements be approved by authorized individuals and not by the individual receiving the reimbursement.
- Reports showing changes made to the vendor master file should be generated on a regular basis and be reviewed and approved by someone that is not involved in the vendor disbursement process.
- We recommend that all disbursements be approved by the Commissioners prior to check release. This recommendation includes transactions from Registry and Sheriff accounts, but does not include agency fund accounts such as the Nursing Home resident trust or inmate accounts. Wire transfers and electronic payments should be included in this process.

Improve Controls Over Departmental Receipts

- Internal monitoring is an important control measure to provide some assurance that procedures are actually being performed in accordance with management's assertions, and that assets actually exist and are properly safeguarded. The County historically has relied on the independent auditor to perform these functions as part of the annual audit. This reliance, however, increases the risk that errors or irregularities could occur and not be tested or detected by management in a timely manner. We recommend that the County implement a

- regular internal monitoring process throughout the year, especially of decentralized departmental receipts (i.e., Sheriff's department, Register of Deeds, etc.). These internal audits should be performed by an individual not involved in the receipts process and should include reconciling of supporting documentation to bank deposits and posting in the general ledger.
- The County should implement a formal departmental receipts policy.
 - We performed a review of the Sheriff's department and recommend the following to strengthen internal controls:
 - Formal policies and procedures for the receipts and disbursement process should be written and implemented.
 - Documentation for deposits should be kept and retained on file. This should include, but not limited to, "Bank Deposit by Deposit Date" summary, copies of checks received, copies of receipts for currency received, deposit slip, and deposit receipt.
 - Deposit support should be reviewed prior to the deposit being made by someone outside of the collection and deposit preparation process.
 - The Administrative Assistant should not be a signer on the bank account whereas this individual is involved in the deposit process and maintains the Civil Service System. Bank account signers should be limited to authorized individuals such as the Treasurer, Deputy Treasurer, Sheriff, or Deputy Sheriff. Additionally, we recommend that there be dual signatures on all checks.
 - Documentation for disbursements should be kept and retained on file. This should include original invoices, bills, or receipts and should be approved by an authorized individual prior to payment.
 - We performed a review of the Nursing Home Resident Trust account and recommend the following to strengthen internal controls:
 - During our testing we noted several instances where disbursement request forms were not used and there was no documented approval. We recommend that these forms be used to document the purpose, amount, and approval to disburse.
 - Two disbursements tested were not fully supported by an invoice or receipt. We recommend that support for all disbursements be kept and retained on file.

Other Recommendations

- The County should consider documenting the policies, procedures and controls over key financial transactions, including cash, receivables, departmental receipts, purchasing vendor disbursements, employee benefit/payroll disbursements, and general ledger maintenance. This documentation could be used as guidance to help safeguard assets, to properly record transactions, and to provide a basis for continuing operations when there is turnover in key employee positions. In addition to documenting activity-level controls, the County should also implement and document entity-level controls related to the control environment, risk assessment, information and communication, and monitoring. A formal risk assessment process

should be performed at least annually to review these areas, including the risks associated with related parties and potential conflicts of interest.

- The Treasurer's electronic check signature function should be limited to authorized individuals, such as the Treasurer or Deputy Treasurer. These individuals should not have access to the general ledger.
- Since journal entries can be a means to circumvent internal controls, we recommend that all journal entries be signed as approved by someone other than the initiator. During our testing of journal entries, we noted one instance where the approver and initiator was the same individual. Further, we recommend that journal entries be used in sequential order and not back-dated to a prior period.
- We noted significant differences between the inmate reconciled bank balance and the inmate balance report. We recommend that on a monthly basis these reports be reconciled.
- The monthly review of the Registry of Deeds reporting package should be formally documented.
- The previous County Manager should be removed from the bank accounts as an authorized signer.
- Deficit fund balances related to grants existed at June 30, 2013. These should be investigated and cleared.
- We noted in the Commissioner minutes that there was discussion of awarding employees gift cards as appreciation gifts. We recommend this practice be discontinued.
- Although mitigating controls exist, we recommend that the County Treasurer and Deputy Treasurer be the only authorized signers on County bank accounts. For accounts where there are authorized signers other than the Treasurer and Deputy Treasurer, additional procedures should be performed as mitigating controls. Specifically, the detailed transactions flowing through these accounts should be "audited" by someone that is not involved in the receipts or disbursements process. This "audit" should be documented. Additionally, we recommend that either the County Manager, Treasurer, or Deputy Treasurer be the second signer on accounts where there are other authorized signers.